Date: 08.09.2026

To,	To,
The Listing Compliance **NATIONAL STOCK EXCHANGE OF INDIA LTD.** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400051 **NSE SYMBOL: BTML**	Manager Department of Corporate Services, **BSE LIMITED** P. J. Towers, Dalal Street, Mumbai – 400 001. **BSE SCRIP: 543767**

Subject : Annual Report for the Financial Year 2025-2026
Ref : Regulation 34 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Provisions of Regulation 34 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Annual Report together with notice of the AGM for the Financial Year 2025-2026 and is also available on the website of the Company at https://www.bodhitreemultimedia.com/investors.html.

This is for your information and record.

Thanking You.

Yours Faithfully,

For BODHI TREE MULTIMEDIA LIMITED

Mautik Ajit Tolia
Digitally signed by Mautik Ajit Tolia
Date: 2026.09.08 12:38:57 +05'30'

MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383

Encl: Annual Report for the FY 2025-2026

Bodhi Tree Multimedia Limited

2025-26

Annual Report

01

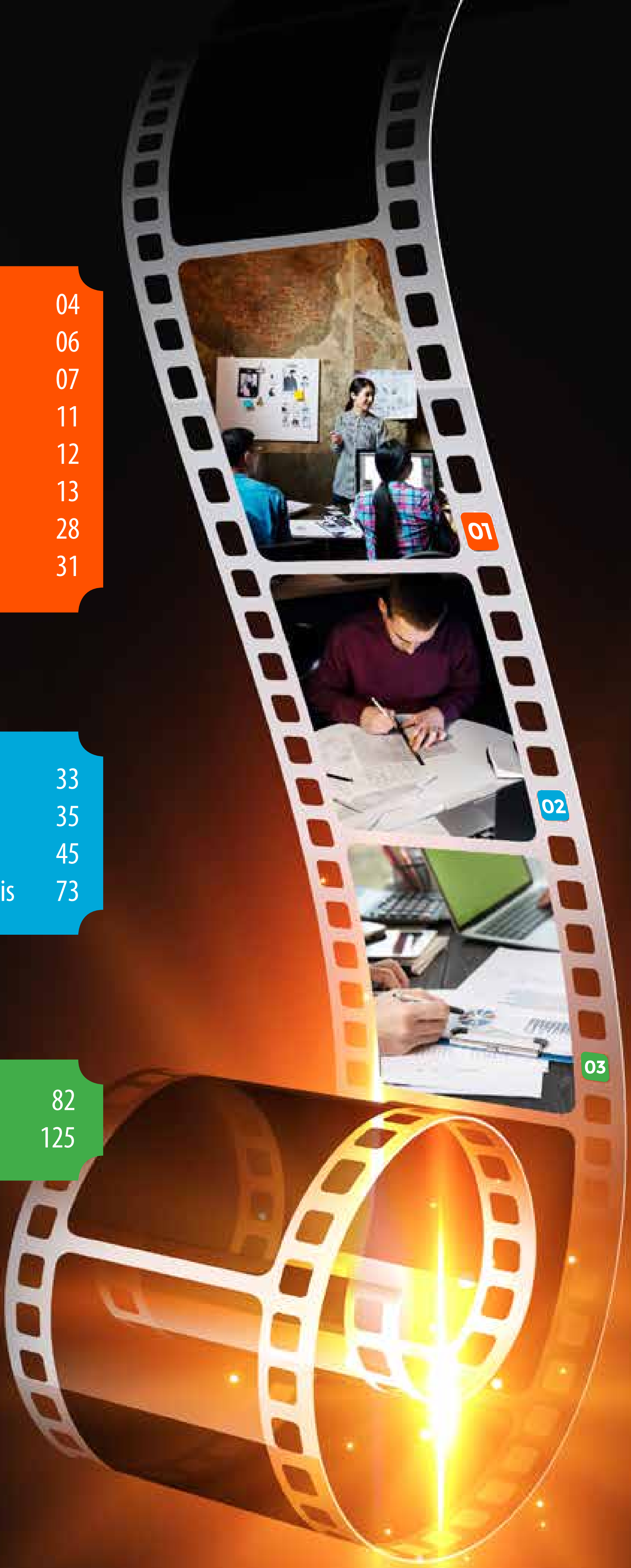
- Introducing Bodhi Tree 04
- Management's Message 06
- Chairman Statement 07
- Key Performance Indicators 11
- Our Value Creation Model 12
- Accomplishments Over The Years 13
- Our Competitive Strengths 28
- Board Of Directors 31

02

- Corporate Information 33
- Notice 35
- Directors' Report 45
- Management Discussion And Analysis 73

03

- Standalone Financial Statements 82
- Consolidated Financial Statements 125



Forward-looking statements

Some of the information in this report may contain forward-looking statements, which include statements regarding the Company's expected financial position and results of operations, business plans and prospects, etc.

They are generally identified by forward-looking words, such as "believe", "plan", "anticipate", "continue", "estimate", "expect, "may", "will" or other similar words. Forward-looking statements are dependent on assumptions or the basis underlying such statements. We have chosen these assumptions or basis in good faith, and we believe that they are reasonable in all material respects. However, we caution that the actual results, performances or achievements could differ materially from those expressed or implied in such forward-looking statements. We undertake no obligation to update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise.

We believe in the perennial power of our differentiated and edgy content and our universe of creativity continues to expand.

Ever since we began our journey, we have successfully managed a robust line-up of spectacular shows across most major broadcasters and OTT platforms, and we are confident of taking major strides ahead in our journey. We are focusing on reaching out to more viewers and patrons and strengthening our brand visibility.

Dedicated Bodhi Tree Ventures infrastructure drives global syndication and **digital sales across 100+ countries.**

Our fundamentals continue to be robust and FY24 to FY25 saw us further improve our overall performance.

With digital content becoming a powerful and cost-effective platform for viewers, our road ahead is filled with optimism.

To know more about us visit our website:
https:/www.bodhitreemultimedia.com/

Introducing Bodhi Tree

OUR VERTICALS

Hindi General Entertainment

We produce different types of content including daily soaps, reality shows and other formats for Zee, Sony, Star, Viacom, Sun, and other broadcast networks.

Regional Shows

We produce a wide variety of shows for TV and OTT platforms, in regional languages such as Tamil, Marathi, Bengali, and Gujarati.

தமிழ் मराठी বাংলা ગુજરાતી

Redefining content creation

Our content production spectrum includes a multi lingually diverse roster of shows on television, films, and digital platforms.

We are one of the leading B2B content production companies in India, renowned for creating differentiated content for television, films and digital platforms. Since our inception, we have produced over 50 shows for major broadcasters and OTT platforms, totaling over 5000 hours of content Our shows have spanned all genres, including drama, thriller, horror, comedy, and lifestyle - enabling us to curate a distinct portfolio of shows. We have produced shows in numerous languages, including Hindi, Tamil, Marathi, Gujarati, and Bengali for a diverse clientele comprising major entertainment networks

Digital Platforms (OTT | Digital | Film & Fast TV)

We produce content for non- linear platforms such as Netflix, YouTube and others.

5000+
HOURS of content

50+
Shows

INR 350Cr+
worth of content produced

5+
LANGUAGES

10+
BROADCASTERS
OTT PLATFORM

Management Message

Creating Stories. Owning IP. Building Value.

Dear Stakeholders,

It gives me great pleasure to present our Annual Report for the fiscal year 2025-26. India's media and entertainment industry is in the midst of a significant transformation driven by rising platform investments, a rapidly growing digital audience, and an increasing appetite for quality Indian content across languages and formats.

For Bodhi Tree, FY26 has been a year of purposeful progress. We continued to deliver content across television, OTT, digital and FAST platforms, while making meaningful strategic additions that bring us closer to our vision of a company that creates, owns and compounds the value of its intellectual property. We thank you for your continued trust and support.

India's Media and Entertainment sector, which is now valued at **US$ 28** billion, is expected to rise to **US$ 55-70** billion by 2030.

Chairman Statement

MAUTIK TOLIA
Founder Director / CEO

FY26 has been a year of transition and consolidation for Bodhi Tree. We have steadily shifted from being a commissioned content producer to a company that increasingly creates and owns intellectual property; and we have approached this shift with patience, choosing to build the right foundations rather than chase short-term gains. Our studio and subsidiary structure today reflects a series of thoughtful strategic additions, whose consolidation is now positioned to reflect more meaningfully in BTML's growth trajectory in the years ahead.

During the last few years, we made several moves that strengthen the pillars of this transition. Moving Images deepens our unscripted, youth-first content capability and accelerates our push into YouTube, AVOD and OTT ecosystems. Madlabs Alpha, the creator-led studio behind Asur, gives us a premium, high-concept storytelling arm built for bold OTT and film IP. Guroudev Bhalla Screens brings over two decades of television experience and a portfolio of 20+ acclaimed shows, adding meaningful scale and a strong licensing track record to our television business. Our 20% strategic investment in Lehren Networks gives us access to one of India's largest vintage content libraries, strengthening our YouTube-led digital monetisation. And with the launch of Bodhi AI and the rollout of CastMatch AI, we have introduced a layer of operational efficiency across casting and production - enabling our studios to move faster without compromising on creative quality.

Our financial performance this year reflects the strength of this approach. We delivered consolidated revenue of ₹118.45 Cr, up 32% over the previous year, with EBITDA growing 76% to ₹17.10 Cr and profit after tax rising 62% to ₹7.95 Cr. These numbers are a result of the scale we have built across television, OTT, digital and FAST platforms, and of the discipline with which our teams have executed through the year.

The industry we operate in continues to give us reason for confidence. India's media and entertainment market stood at approximately USD 32 billion in 2025 and is expected to grow to USD 38 billion by 2028, with OTT alone reaching USD 24 billion by 2030. The country now has over 975 million OTT and digital viewers and more than 216 million paid subscribers, and connected television households are projected to reach 191 million by 2028. Regional content continues to gain ground, now driving close to 56% of paid OTT viewership, and demand for Indian originals across crime, mythology and youth genres continues to rise sharply. We also continue to note that less than 1% of Indian content IP is independently owned today, which we see as significant headroom for companies like ours that are building IP-led models.

We continue to operate through a multi-studio, creator-led model, working across multilingual content for audiences across India and beyond. This diversity has served us well, allowing us to remain resilient even as individual platforms and genres go through their own cycles. We believe regional storytelling will continue to be a significant growth driver for our industry, and we intend to keep expanding our presence there.

The media and entertainment industry remains one of significant opportunity, and we are well placed to make the most of it given our experience, our partnerships and the assets we have built over the years. We remain focused on creating content that resonates with audiences while building long-term value for our shareholders.

We thank our shareholders, partners and employees for their continued support through the year.

Thank you

Nurturing progress through excellence

We operate on a commissioned content business model and obtain contracts to produce different types of shows. With a pool of talented writers, we continue to work on original concepts as well as acquire purchasing rights of international shows that can be adapted for the regional market. These concepts are then pitched to broadcasters / OTT platforms for approval The broadcasters and digital platforms commission the contract to produce a show based on a proposed budget. In some instances, the digital platforms or broadcasters also provide a performance-based incentive to the Company, based on the programme's popularity and performance.

Along with the commissioned model, the 'IP model' or Intellectual Property Rights model allows the Company to create its own content without investments from the client. The finished product is later made available to broadcasters or OTT platforms. It is also licensed on a national or international level.

Key Highlights

0.44

Earning per share

0.39

Net Debt/Equity

STANDALONE

REVENUE

EBITDA

PAT

NETWORTH

CONSOLIDATED

REVENUE

EBITDA

PAT

NETWORTH

Key Performance Indicators Sustaining growth, consistently

Inputs

Infrastructural capacity
to rent out venues, cameras lights, editing machines and other equipment used in the content production process

Sustained long term relationships
with clients

Experienced management
and a salented team of authors, directors, actors, and technicians

Constant improvement
of technological capabilities

Value Creation Process

- Developing the concept and scripts
- Delivering the finished programme to the broadcaster/ platform
- Post production editing
- Contracting and project planning
- Identifying the cast and crew

Inputs

Demonstrated a phenomenal track record over the past 7 years

Specialisation in television as well as OTT content encompassing all genres

Vast geographical footprint covering multiple markets

Collaboration with marquee clients including some of the most renowned names in the Film, Television and OTT industry

Value created for stakeholders

• Audience / Viewers

Unique content that primarily targets a younger audience and meets their expectations with content in regional languages

• Clients

Sustain relationships with clients, backed by an ability to deliver tailored content, as per client requirements

• Talent Pool

Opportunity to improve professional expertise in the entertainment industry

• Shareholders

Ensuring long-term growth with a potential to consistently improve return on investment

Accomplishments over the years

Year of Production 2014

Name of the Project
Nisha Aur Uske Cousin

269 Episodes **134.5** Total Hours

Telecast Platform
Star India Pvt. Ltd - TV

Achievements
First-of-its-kind youth show that received
Best Debut Award
at Star Parivar Awards

Name of the Project
Yeh Hai Aashiqui
Season - 1

12 Episodes **12** Total Hours

Telecast Platform
Bindass - Genx Entertainment Ltd - TV

Achievements
Highest Rated
youth show

Accomplishments over the years

Year of Production 2015

97 Episodes

48.5 Total Hours

Name of the Project
Tedi Medi Family

Telecast Platform

Big Magic Ltd

Achievements

Adaptation of the international format 'Middle'

Accomplishments over the years

Year of Production 2017

Name of the Project
Big F- Season - II

11 Episodes | **11** Total Hours

Telecast Platform

MTV- Viacom18 Media Pvt. Ltd- TV

Achievements

Highest views garnered on Youtube, more than **20mn views**

Name of the Project
Fear File- Season - II

97 Episodes | **97** Total Hours

Telecast Platform

Zee Entertainment Enterprises Ltd

Achievements

Slot leader at 10:30pm weekend slot. rated among **top 10 shows.**

Zee rishtey Award for **Best Show** on Zee tv

Name of the Project
Aapke Aa Jane Se

375 Episodes | **187.5** Total Hours

Telecast Platform

Zee Entertainment Enterprises Ltd

Achievements

Slot Leader at 10pm slot across all

Accomplishments over the years

Year of Production 2018

Name of the Project
The Interns

08 Episodes | 04 Total Hours

Telecast Platform
Worldwide Media Pvt Ltd- Web Series

Achievements
First-of-its-kind scripted reality show

Name of the Project
Banned

12 Episodes | 06 Total Hours

Telecast Platform
Vuclip (India) Pvt.Ltd - Web Series

Achievements
Rated 7.1 on IMDB.
First of its kind **musical web series** with original soundtrack

---

Name of the Project
13 Mussorie

13 Episodes | 6.5 Total Hours

Telecast Platform
Vuclip (India) Pvt.Ltd - Web Series

Achievements
Rated 6.5 on IMDB

Accomplishments over the years

Year of Production 2019

153 Episodes **76.5** Total Hours

Name of the Project
Arundhati

Telecast Platform

Sun TV Network Ltd.

Achievements

Daily horror show. Opening rating of 6.5.
Highest for the 10 pm slot

06 Episodes **06** Total Hours

Name of the Project
F For Fantasy

Telecast Platform

Vuclip (India) Pvt.Ltd - Web Series

Achievements

Rated 6.6 on IMDB.

Accomplishments over the years

Year of Production **2020**

Name of the Project
Marzi

06 Episodes **06** Total Hours

Telecast Platform

Vuclip (India) Pvt.Ltd - Web Series

Achievements
Rated 7.3 on IMDB.
Adaptation of successful HBD format
'The liar.'

Name of the Project
Raikar Case

07 Episodes **07** Total Hours

Telecast Platform

Vuclip (India) Pvt.Ltd - Web Series

Achievements

Rated 7.3 on IMDB.
Critically acclaimed show with rave reviews

Name of the Project
Nati Pinky Ki Lambi Love Story

102 Episodes **51** Total Hours

Telecast Platform

Viacom18 Media Pvt Ltd- Web Series

Achievements
Highly Acclaimed Show
opening at rating of 1.7 [illegible]
the channels reach o[illegible]

Accomplishments over the years

Year of Production **2022**

05 Episodes **2.5** Total Hours

Name of the Project
The Gone Game 2

Telecast Platform

Voot Select

Achievements

Rated 8 on IMDB

07 Episodes **07** Total Hours

Name of the Project
Life Navrangi

Telecast Platform

YouTube

Accomplishments over the years

Year of Production 2023

Name of the Project
Class

08 Episodes

08 Total Hours

Telecast Platform

Netflix

Achievements

Rated 6.2 on IMDB.

Most popular youth show:Editors Choice AwardGrazia Millennial awards

---

Name of the Project
Main Hoon Aparajita

200 Episodes

100 Total Hours

Telecast Platform

Zee Entertainment Enterprises Ltd

Name of the Project
Purnima

142 Episodes

71 Total Hours

Telecast Platform

Dangal TV

Accomplishments over the years

Year of Production 2024

33 Episodes | 12.65 Total Hours

Name of the Project
Gunaah
Season - I

Telecast Platform

Disney Hotstar

---

33 Episodes | 12.65 Total Hours

Name of the Project
Gunaah
Season - II

Telecast Platform

Disney Hotstar

---

223 Episodes | 85.48 Total Hours

Name of the Project
Ashok Ma Ma

Telecast Platform

Color Marathi

Accomplishments over the years

Year of Production 2024

310 Episodes **282.51** Total Hours

Name of the Project
Jagruti

Telecast Platform
Zee Entertainment Pvt Ltd

07 Episodes **6.7** Total Hours

Name of the Project
Chahatein

Telecast Platform
Zee Studio

340 Episodes **71** Total Hours

Name of the Project
Gudiya Rani

Telecast Platform
Dangal TV

Accomplishments over the years

Year of Production 2025

775 Episodes **297.08** Total Hours

Name of the Project
Tirupati balaji

Telecast Platform

Atrangii Network Pvt ltd

---

737 Episodes **282.51** Total Hours

Name of the Project
Jagruti

Telecast Platform

Zee Entertainment Pvt Ltd

---

223 Episodes **85.48** Total Hours

Name of the Project
Ashok Ma Ma

Telecast Platform

Color Marathi

Accomplishments over the years

Year of Production 2025

775 Episodes **297.08** Total Hours

Name of the Project
Tirupati balaji

Telecast Platform
Atrangii Network Pvt ltd

340 Episodes **71** Total Hours

Name of the Project
Gudiya Rani

Telecast Platform
Dangal TV

201 Episodes **77.05** Total Hours

Name of the Project
Kyunki Saas maa bahu Beti hoti hai

Telecast Platform
Zee Entertainment Pvt Ltd

Accomplishments over the years

Year of Production 2026

Name of the Project
Crime Stories

Telecast Platform
YouTube YouTube

Name of the Project
Ishq Wali Class

Telecast Platform
YouTube YouTube

Name of the Project
Parindey

Telecast Platform
YouTube YouTube

Accomplishments over the years

Year of Production 2026

Name of the Project

Baklol Baatein

Telecast Platform

YouTube

Name of the Project

Elvish Phodcast S2

Telecast Platform

YouTube

---

32 Episodes

32 Total Hours

Name of the Project

Pati Patni Aur Panga S1

Telecast Platform

JioHotstar

Accomplishments over the years

Year of Production 2025

Name of the Project
Rang Baazi Dilon ki

108 Episodes

39.6 Total Hours

Telecast Platform

Atrangii Network Pvt ltd

Our Competitive Strenghths

How we stand out in the entertainment landscape

Strong Brand Value

In the Indian media and entertainment industry, our brand has established a stellar reputation with a proficiency for developing distinct content across varied genres such as Youth, Horror, Thriller, and Edgy content. As a business to business (B2B) and business to consumer (B2C) brand, our ongoing efforts continue to strengthen relationships with our clients as well as audiences. We have a track record of providing deliverables on time, in a cost- effective manner and it continues to foster brand loyalty among our clients.

Track record of providing deliverables on time

Experienced Team

Our team has extensive industry experience and has been an integral element in our growth and success. With a creative talent pool comprising writers, artists, directors, we have the expertise and knowledge to carve a brighter future for the Company. Besides, a thorough understanding of the Indian entertainment industry and the ability to manage talent, deal structuring, and strategic content creation, we are confidently introducing a bolder approach to the entertainment incustry. It also empowers us to stay ahead of competition, strengthen the distribution network and capitalise on emerging opportunities. Moreover, an experienced team enables us to adopt appropriate strategies to source content in a cost-effective manner and efficiently monetise our content.

We are confidently introducing a bolder approach to the entertainment industry.

Expertise To Produce Shows In Varied Regional Languages

We have the expertise to develop and procuce daily soaps for television as well as web series for OTT platforms, in a variety of regional languages such as Hindi, Marathi, Gujarati, Tamil, Kannada, Telugu, Bengali and Bhojpuri. We are also looking forward to adding more shows and online series in other regional languages to further capitalise on emerging opportunities in India's entertainment landscape.

Capitalising on the multilingual market

Effective And Efficient Sales And Marketing

Our extensive knowledge of the Indian television industry, coupled with our effective promotional and marketing skills have enabled us to cater to more consumers and acquire media rights for varied shows. In a competitive environment, we have strengthened our brand value with a consistent focus on quality content, timely delivery and competitive rates. Moreover, our integrated offerings and an innate emphasis on customer satisfaction lend us an edge over others in the industry.

Efficient sales and marketing serve as a catalyst for acquiring new customers and media rights

How we stand out in the entertainment landscape

Organised And Focused Approach

We are dedicated to meet the demands of our clients and the expertise of our managerial team enables us to fulfil diverse requirements. It also empowers us to build enduring relations with our clients. We are also focusing on transitioning from delivering playout content through existing models to distributing content through emerging options that may include high-level work streams such as second-screen application development, modification of digital rights contracts and management systems, establishment of new relationships with content delivery networks, and Application Programming Interface (API) integration with social media sites.

Continuosly adapting and evolving for a future focused strategy

Unique Selling Proposition

STRONG MARKET STANDING & BRAND RECALL

Over the past 12 years, we have been successful inestablishing a strong brand position across all our businesses.

REACH & ENGAGING CONTENT

We have established a strong connect with our clients through multiple formats across television and OTT content. At Bodhi Tree, we constantly focus on developing innovative cutting edge content for wide range of viewers and genres.

FINANCIAL STRENGTH

Our relentless focus on cost optimization, costeffective pricing strategy and diversifying our revenue stream enables us to increase our top line and also maintain healthy margins.

EXPERIENCE & EXPERTISE

The team has overall experience of over 100+ shows. This experience and expertise gained by team has given them a deep and unique understanding of viewing habits of the Indian audience.

An added impetus is the value add AI.

BOARD OF DIRECTORS

Forward-looking guidance and stewardship

Mr. Mautik Ajit Tolia

Managing Director and Promoter

He has been associated with the Company since its incorporation. He holds a BA in Economics from Mumbai University and MA in Media Communication Studies from UK. He has more than 20 years of experience in the media and entertainment sector.

He is instrumental in formulating and implementing strategy and plays a pivotal role in business development, sales, administration and finance functions of the Company.

Mr. Sukesh Devdas Motwani

Whole-Time Director and Promoter

He is the Whole-Time Director and Promoter of the Company who has been associated with the Company since its incorporation. He holds a Degree in Bachelor of Engineering (Electronics) from University of Mumbai and has a rich experience of 20 years in the media and Entertainment field.

Mrs. Uma Krishnan

Non-Executive - Independent Director

She is the Non-Executive and independent Director of our Company. She has been associated with the Company since August 2020. She holds an MBA from Symbiosis Institute of Management Studies and

Diploma in Bank Management from Indian Institute of Bankers. She has a rich experience of 38 years plus experience in Investment Research & Fund Management across sectors.

Mr. Suneel Kumar Jain

Non-Executive - Independent Director

Suneel Kumar Jain : Non-Executive - Independent Director,He possesses a DHMS degree.He has been associated with the company since 2023. He have keen interest in Investment and fund Management.

Ms. Nutan Jha

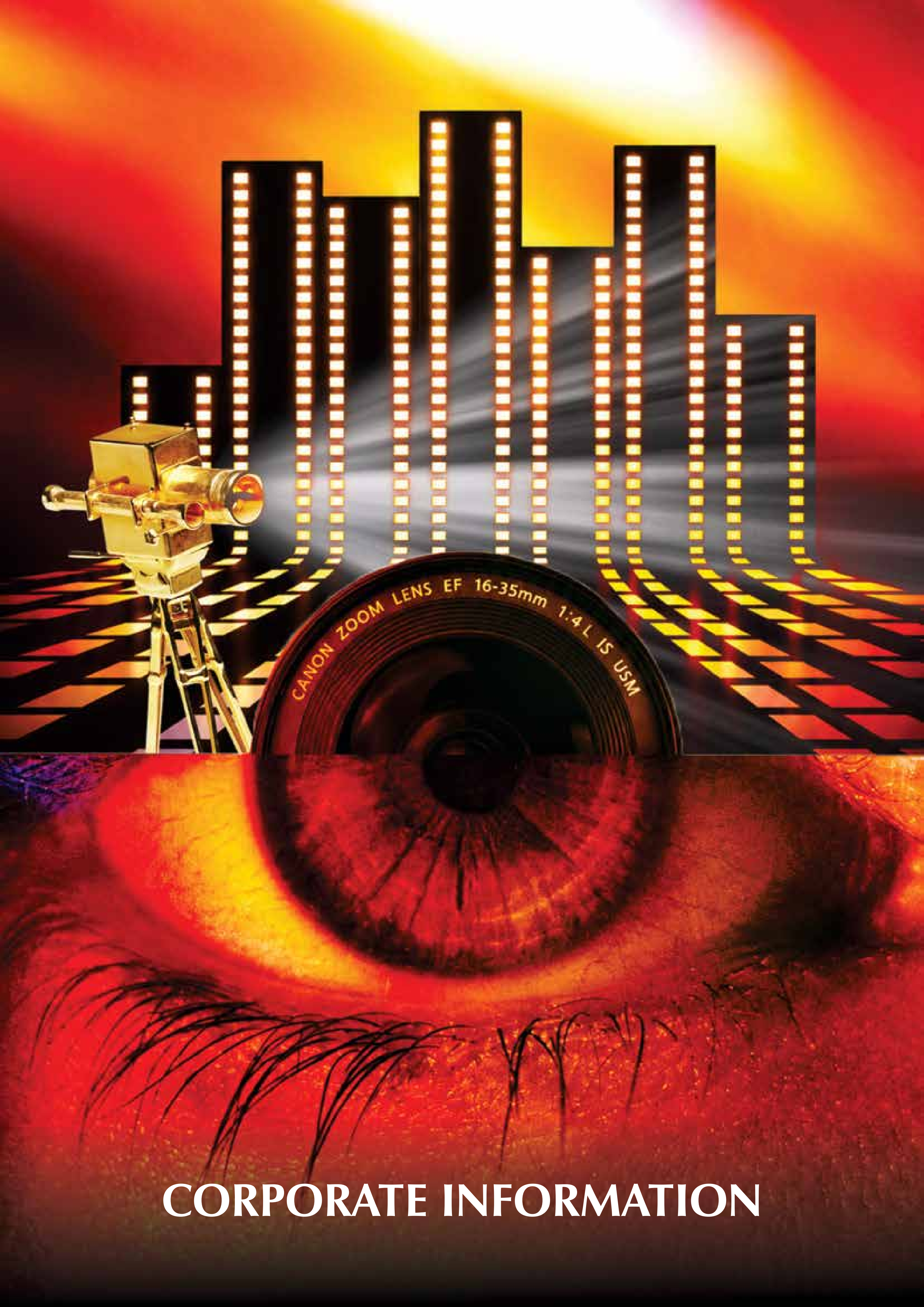
Non-Executive - Independent Director

She possesses a Bachelor of Arts (Honours) degree from the University of Delhi and has been affiliated with the company since August 2020. She has extensive experience in the field of sports and event management for over 28 years.

Mr. Rahul Kanodia

Non-Executive - Non-Independent Director

Mr. Rahul Kanodia, aged 34 years is the Non-Executive Independent Director of our Company. He possesses a B.Com degree from the University of Mumbai and hasd been affiliated with the company since 2019. He has extensive experience in the field of sports and event management for over 10 years



CORPORATE INFORMATION

CORPORATE INFORMATION

BODHI TREE MULTIMEDIA LIMITED

CIN L22211MH2013PLC245208

Registered Address: 6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road, Andheri (West), Mumbai, Maharashtra, 400053
Email Id: info@bodhitreemultimedia.com | **Website:** www.bodhitreemultimedia.com

Board of Directors and Key Managerial Personnel:

Mautik Ajit Tolia	:	Managing Director, Chairperson
Sukesh Devdas Motwani	:	Whole-time director
Nutan Jha	:	Non-Executive - Independent Director
Rahul Kanodia	:	Non-Executive - Non-Independent Director
Suneel Kumar Jain	:	Non-Executive - Independent Director
Nirali Dishant Shah	:	Company Secretary
Ravi Bhavanishankar Bhatt	:	Chief Financial Officer
Ajit Naik (w.e.f. 24/06/2025)	:	Non-Executive - Independent Director
Sailesh Madhav Pethe (Upto 24/06/ 2025)	:	Additional Non-Executive - Independent Director

Statutory Auditors	:	**M/S ANIL A. MASAND & CO** Chartered Accountants
Internal Auditors	:	**S Khasgiwala & Co** Chartered Accountants
Secretarial Auditor	:	**M/s Jaymin Modi & Co.** Company Secretary
Registrar & Transfer Agents	:	**Bigshare Services Pvt. Ltd,** E/2, Ansa Industrial Estate, Saki Vihar Road, Saki Naka, Andheri (East), Mumbai, Maharashtra, 400072

NOTICE:

NOTICE IS HEREBY GIVEN THAT THE 13TH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF BODHI TREE MULTIMEDIA LIMITED WILL BE HELD ON **WEDNESDAY 30TH SEPTEMBER 2026 AT 10:30 AM** THROUGH VIDEO CONFERENCING OR OTHER AUDIO-VISUAL MEANS, TO TRANSACT THE FOLLOWING BUSINESS.

Ordinary Business:

1. **To receive, consider and adopt:**

   A. The Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon;

   "**RESOLVED THAT** the Audited Standalone Financial Statements of the Company, comprising the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, the Statement of Changes in Equity, and the Cash Flow Statement for the year ended on that date, together with the notes annexed thereto and the Reports of the Board of Directors and the Auditors thereon, as placed before the meeting, be and are hereby considered, approved, and adopted."

   B. The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon;

   "**RESOLVED THAT** the Audited Consolidated Financial Statements of the Company, comprising the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity, and the Consolidated Cash Flow Statement for the year ended on that date, together with the notes annexed thereto and the Auditors' Report thereon, as placed before the meeting, be and are hereby considered, approved, and adopted."

2 **To appoint Mr. Sukesh Devdas Motwani (DIN: 06586400) who retires by rotation & being eligible offers himself for re-appointment as Director.**

"**RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Sukesh Devdas Motwani (DIN: 06586400), who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

Special Business:

3 **TO CONSIDER AND APPROVE ENHANCEMENT IN OVERALL BORROWING LIMITS OF THE COMPANY**

To consider and, if thought fit, with or without modification, to pass the following resolution as **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), read with the rules made thereunder (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force) and provisions of the Memorandum of Association and Articles of Association and in supersession of all earlier resolutions passed in this regard, of the Company, approval of the Members of the Company be and is hereby granted to the Board of Directors of the Company (hereinafter referred to as "the Board" which shall be deem to include any Board Committee(s) or Management Committee or any other Committee which the Board may constitute for this purpose), to raise or borrow any sum or sums of money, whether by way of fund-based and/or non-fund-based facilities, whether secured or unsecured, including but not limited to overdraft facilities, demand loans, cash credit facilities, commercial papers, term loans, bonds, debentures (whether convertible or non-convertible), floating rate notes, fixed rate notes, syndicated loans, external commercial borrowings, bank guarantees, letters of credit or any other securities or instruments, in Indian Rupees or any foreign currency as may be permitted under applicable law, from banks, financial institutions, foreign lenders, multilateral financial institutions, bodies corporate, investors or any other person(s) or entity(ies), as the Board may deem fit, provided that the aggregate amount of such borrowings outstanding at any point of time **shall not exceed ₹200 Crores (Rupees Two Hundred Crores)**, notwithstanding that the monies so borrowed, together with the monies already borrowed by the Company (excluding temporary loans obtained from the Company's bankers in the ordinary course of business), may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company as per its latest audited financial statements, provided that the total borrowing limit shall be within the limits prescribed under the RBI Master Directions;

RESOLVED FURTHER THAT the Board be and is hereby authorised to take all such steps as may be necessary for obtaining requisite approvals, statutory, contractual or otherwise, in relation to the above, and to settle all matters arising out of and incidental thereto, and to sign and execute all deeds, applications, documents and writings as may be required, on behalf of the Company, and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution, including delegating all or any of its powers herein conferred to any Committee(s), Director(s) or Officer(s) of the Company;

RESOLVED FURTHER THAT a certified true copy of this resolution, signed by any Director or the Company Secretary of the Company, be furnished to such authorities, persons or entities as may be required, from time to time."

4. **To approve Material Related Party Transaction(s) with Related Parties.**

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), the Indian Accounting Standard (Ind AS) 24 on Related Party Disclosures, and the Company's Policy on Related Party Transactions, and based on the prior approval of the Audit Committee and the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as "the Board", which term shall include any Committee thereof) to enter into, continue, and/or carry out existing or further contracts/arrangements/transactions (whether by way of modification, renewal or fresh agreements) with related parties, as defined under Section 2(76) of the Act and Regulation 2(1)(zb) of SEBI LODR, during the financial year 2025-26, for such value and on such terms and conditions as detailed in the Explanatory Statement annexed to the Notice, provided that all such transactions shall be: (a) in the ordinary ourse of business of the Company; and (b) on an arm's length basis."

Sr. No.	Name of Related Party	Nature of Related Party Transaction	Estimated transaction for FY 2026-2027 (Amount in Crore)
1	Phataka Films LLP (JV)	Loan/advance/ Project Advance	-
2	Sumukha Bodhitree Entertainment Pvt Ltd	Loan/advance/ Project Advance	-
3	Vasudhara Media Venture Pvt. Ltd.	Loan/advance/ Project Advance	8.00
4	Moving Image Studio Pvt Ltd	Loan/advance/ Project Advance	15.00
5	Lehren Network Pvt Ltd	Loan/advance/ Project Advance	0.25
6	MJ Creative Studios Pvt. Ltd	Loan/advance/ Project Advance	5.00
7	Mad Lab Alpha Pvt Ltd	Loan/advance/ Project Advance	10.00

RESOLVED FURTHER THAT the any Director and/or, Company Secretary or Chief Executive Officer or Chief Financial Officer of the Company be and is hereby severally authorized to do and perform or cause to be done all such acts, deeds, matters and things, as may be required or deemed necessary or incidental thereto, including to determine the manner and method of sale, transfer, disposal and to settle and finalize all issues that may arise in this regard, without further referring to the Shareholders of the Company, including without limitation, negotiating, finalizing and executing necessary agreements (including such representations, warranties, indemnities and covenants as may be customary in such transactions), deed of conveyance, deed of assignment, schemes, and subsequent modifications thereto and such other documents as may be necessary or expedient in its own discretion and in the interest of the Company, including without limitation, to settle any questions, difficulties, doubts that may arise in this regard, as it may in its absolute discretion deem fit, and to delegate all or any of the powers or authorities herein conferred to any Director(s) or other official(s) of the Company, to any committee of the Board or to engage any advisor, consultant, agent or intermediary, as may be deemed necessary to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any mater referred to or contemplated in any of the foregoing resolutions are hereby approved ratified and confirmed in all respects.

For and behalf of Bodhi Tree Multimedia Limited

sd/-
Mautik Ajit Tolia
Chairman and Managing Director
DIN 06586383
Date: 05th September 2026
Place: Mumbai

Registered Address: -
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road,
Andheri (West), Mumbai, Maharashtra, 400053

NOTES:

1. In continuation of Ministry's General Circular No. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 22/2020 dated June 15, 2020, 33/2020 dated September 28, 2020, 39/2020 dated December 31, 2020, 10/2021 dated June 23, 2021, 20/2021 dated December 8, 2021, 3/2022 dated May 5, 2022, 11/2022 dated December 28, 2022 and 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 respectively (collectively referred to as "MCA Circulars") allowed, inter-alia, conduct of AGMs through Video Conferencing/Other Audio-Visual Means ("VC/ AOVM) facility on or before 30th September, 2025 in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular No. 20/2020. The Securities and Exchange Board of India ("SEBI") also vide its Circular No. SEBI/HO/ CFD/PoD-2/P/CIR/2023/4 dated 5th January 2023 ("SEBI Circular") has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). In compliance with these Circulars, provisions of the Act and the Listing Regulations, the Annual General Meeting of the Company ("AGM") is being held through VC/OAVM without the physical presence of the Members at a common venue. The registered office of the Company shall be deemed to be the venue for the AGM.

2. In terms of the MCA Circulars, physical attendance of members has been dispensed with and, therefore, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by members under Section 105 of the Act will not be available for the AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the members may be appointed for the purpose of voting through remote e-Voting through Board Resolution/Power of Attorney/Authority Letter, etc., for participation in the AGM through VC/OAVM facility and e-Voting during the AGM and since the AGM is being held through VC/ OAVM facility, the Route Map is not annexed in this Notice.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. Participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Companies Act, 2013 ("the Act").

5. Details of the Director seeking re-appointment is provided in this Notice.

6. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC. Corporate Members intending to authorize their representatives to attend the AGM pursuant to Section 113 of the Act, are requested to send to the Company, a certified copy of the relevant Board Resolution together with the respective specimen signatures of those representative(s) authorised under the said resolution to attend and vote on their behalf at the meeting.

7. In compliance with the provisions of Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulations, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force) and various MCA Circulars, the Company is pleased to provide its Members with the e-Voting facility to exercise their right to vote on the proposed resolutions electronically. For this purpose, the Company has appointed CS Jaymin Piyushbhai Modi proprietor of M/s. Jaymin Modi & Co., as the Scrutinizer for conducting the e-Voting process in a fair and transparent manner.

8. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Act.

9. The Company has engaged National Securities Depository Limited ("NSDL") as the agency to provide the e-Voting facility and the instructions for e-Voting are provided as part of this Notice.

10. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the Cut-Off Date i.e., Wednesday 23rd September 2026.

11. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed Companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received transmission or transposition and relodged transfer of securities. Further SEBI vide Circular No. SEBI/HO/MIRSD/RTAMB/CIR/P/2020/236 dated December 2, 2020 had fixed March 31, 2021 as the cut-off date for re-lodgment of transfer deeds and the shares that are re-lodged for transfer shall be issued only in demat mode. In view of this and to eliminate all risks associated to physical shares and for ease of portfolio management. Member's holding shares in physical form are requested to consider converting their holding to dematerialized form. Members can contact the Company or the Company's Registrar and Transfer Agent for assistance in this regard.

12. Members who are holding shares in identical order or names in more than one folio are requested to write to the company to enable the company to consolidate their holdings in one folio.

13. The Register of Members and Share Transfer Register in respect of equity shares of the Company will remain closed from Thursday, 24th September 2026 to Wednesday 30th September 2026 (both days inclusive).

14. In furtherance of Green Initiative in Corporate Governance by Ministry of Corporate Affairs, the Shareholders are requested to register their email id with the Company or with the Registrar and Transfer Agent (RTA).

15. Members are requested to intimate changes, if any pertaining to their name, postal address, email address, telephone/mobile number, Permanent Account Number (PAN), mandates, nominations, power of attorney, etc. to their DP's if the shares are held in electronic Form and to RTA if the shares are held in physical form.

16. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form are advised to file nomination in the prescribed Form SH-13 with the Company's share transfer agent. In respect of shares held in electronic/demat form, the members may please contact their respective depository participant.

17. Members may please note that SEBI has made Permanent Account Number (PAN) as the sole identification number for all participants transacting in the securities market, irrespective of the amount of such transactions.

18. If the shares are held in electronic form, then change of address and change in the Bank Account etc. should be furnished to their respective Depository Participants.

19. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, will be available for inspection in electronic form without any fee by the Members seeking to inspect such documents can send an email to info@bodhitreemultimedia.com.

20. Instructions for Members for Remote E-Voting and Joining General Meeting Are as Under:

The remote e-voting period commences on Saturday, 26th September, 2026 (9:00 a.m. IST) and ends on Tuesday 29th September, 2026 (5:00 p.m. IST). During this period members of the Company, holding shares as on the cut-off date of Wednesday 23rd September 2026, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Eas /Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to info@csjmco.com with a copy marked to evoting @nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Sagar S. Gudhate at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to info@bodhitreemultimedia.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to info@bodhitreemultimedia.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to **evoting@nsdl.com** for procuring user id and password for e-voting by providing above mentioned documents.

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/ OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at info@bodhitreemultimedia.com at least seven (7) days in advance before the start of the Annual General meeting. The same will be replied by the company suitably.
6. When a pre-registered speaker is invited to speak at the meeting but he / she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with good internet speed.
7. Members who would like to express their views/ask questions during the meeting may register themselves as a speaker and send request from their registered e-mail address mentioning their name, demat account number/folio number, e-mail id, mobile number at info@bodhitreemultimedia.com at least seven (7) days in advance before the start of the meeting. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

For and behalf of Bodhi Tree Multimedia Limited

sd/-
Mautik Ajit Tolia
Chairman and Managing Director
DIN 06586383
Date: 05th September 2026
Place: Mumbai

Registered Address: -
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road,
Andheri (West), Mumbai, Maharashtra, 400053

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item Number 3

The provisions of Section 180(1)(c) of the Companies Act, 2013 ("Act") provide that the Board of Directors of a company shall exercise the power to borrow money, where the money to be borrowed, together with the money already borrowed by the company, apart from temporary loans obtained from the company's bankers in the ordinary course of business, exceeds the aggregate of its paid-up share capital, free reserves and securities premium, only with the consent of the Members of the Company by way of a Special Resolution.

The Company may, from time to time, require additional funds for meeting its working capital requirements, capital expenditure, general corporate purposes, business expansion, refinancing of existing borrowings and other business requirements. In order to meet such requirements and to enable the Company to efficiently manage its financial resources, it may be necessary for the Company to raise or borrow funds from banks, financial institutions, foreign lenders, multilateral financial institutions, bodies corporate, investors or other persons/entities, through various fund-based and/or non-fund-based facilities or other permitted instruments.

Accordingly, approval of the Members is sought pursuant to Section 180(1)(c) and other applicable provisions of the Act, read with the rules made thereunder, to authorise the Board to borrow such sums of money, whether by way of fund-based and/or non-fund-based facilities, whether secured or unsecured, including overdraft facilities, demand loans, cash credit facilities, commercial papers, term loans, bonds, debentures, floating rate notes, fixed rate notes, syndicated loans, external commercial borrowings, bank guarantees, letters of credit or any other securities or instruments, in Indian Rupees or in any foreign currency as may be permitted under applicable law.

The proposed Special Resolution seeks to authorise the Board to borrow funds such that the aggregate amount of borrowings outstanding at any point of time shall not exceed ₹200 Crores (Rupees Two Hundred Crores), notwithstanding that such borrowings, together with the monies already borrowed by the Company, may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, as per its latest audited financial statements, excluding temporary loans obtained from the Company's bankers in the ordinary course of business.

The Board of Directors has unanimously approved the above proposal at its meeting held on September 05, 2026 and recommends the special resolution as set out in item no. 3 for approval.

None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 3

Item Number 4

The provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 ("SEBI Listing Regulations"), effective April 1, 2022, mandates prior approval of the shareholders by means of Shareholders Resolution for all material related party transactions and subsequent material modifications, even if, such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. A transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year, exceeds the limits as mentioned below:

(i) Sale, purchase or supply of any goods or material, directly or through appointment of agent, amounting to ten percent or more of the turnover of the company;

(ii) Selling or otherwise disposing of or buying property of any kind, directly or through appointment of agent, amounting to ten percent or more of net worth of the company;

(iii) Leasing of property any kind amounting to ten per cent or more of the turnover of the company;

(iv) Availing or rendering of any services, directly or through appointment of agent, amounting to ten percent or more of the turnover of the company.

Details of the proposed transactions with related parties of the Company are as follows:

Sr. No.	Name of Related Party	Nature of Related Party Transaction	Estimated transaction for FY 2026-2027 (Amount in Crore)
1	Phataka Films LLP (JV)	Loan/advance/ Project Advance	-
2	Sumukha Bodhitree Entertainment Pvt Ltd	Loan/advance/ Project Advance	-
3	Vasudhara Media Venture Pvt. Ltd.	Loan/advance/ Project Advance	8.00
4	Moving Image Studio Pvt Ltd	Loan/advance/ Project Advance	15.00
5	Lehren Network Pvt Ltd	Loan/advance/ Project Advance	0.25
6	MJ Creative Studios Pvt. Ltd	Loan/advance/ Project Advance	5.00
7	Mad Lab Alpha Pvt Ltd	Loan/advance/ Project Advance	10.00

In terms of Regulation 23 of the SEBI Listing Regulations, a transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, exceed ₹1,000 crore or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower.

In view of the above, the Company proposes to obtain prior approval of the shareholders for granting authority to the Board of the Company (which shall be deemed to include any Committee(s) constituted/ empowered/ to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to carryout/ continue with such arrangements and transactions as specified in the resolution or as mentioned above (whether individually or taken together or series of transactions or otherwise) with related parties, whether by way of renewal(s) or extension(s) or modification(s) of earlier arrangements/ transactions or as fresh and independent transaction(s) or otherwise notwithstanding the fact that all such transactions entered into during the financial year 2026-2027, whether individually or in aggregate may exceed materiality threshold as stated above.

The Audit Committee in its meeting held on 30.05.2026, as per Regulation 23(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as clarified and/or amended from time to time, has granted its approval for the related party transactions proposed to be entered into by the Company with related parties for the financial year 2026-2027, including as stated in the resolution and explanatory statement.

The Audit Committee has further noted that the said transactions with related parties are on an arm's length basis and in the ordinary course of the Company's business. The management has provided the Audit Committee with a description of the transactions including material terms and basis of pricing.

Pursuant to Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all entities falling under the definition "Related Party" shall abstain from voting in respect of the resolution proposed at item no. 7 of the notice, irrespective of whether the entity is a party to the particular transaction or not. Accordingly, the promoters and promoter group will not participate in the voting.

Except Promoters along with, Directors and their relatives (to the extent of their shareholding interest in the Company), no other Director or Key Managerial Personnel or their relatives, is concerned or interested, financially or otherwise, in passing of this resolution.

The Board of Directors recommends the resolution in item no. 4 of the accompanying notice for approval by the shareholders as an Ordinary resolution.

DIRECTORS' REPORT

The Board of Directors are pleased to present the Company's 13th Annual Report and the Company's audited financial statements (consolidated and standalone) for the financial year ended 31st March, 2026.

1. OPERATING RESULTS

The operating results of the Company for the year ended 31st March, 2026 are as follows:

(Rupees In Lakh)

	Year ended 31st March, 2026 (Standalone)	Year ended 31st March, 2025 (Standalone)	Year ended 31st March, 2026 (Consolidated)	Year ended 31st March, 2025 (Consolidated)
Revenue from Operations	5,714.68	6,516.15	11,845.91	8,976.11
Profit before tax from continuing operations	470.34	756.30	1,120.20	731.02
Tax Expenses (Including Deferred Tax)	(134.65)	(230.68)	(324.36)	(238.93)
Profit after Tax	335.69	525.62	795.85	492.09
Total Comprehensive Income for the year	335.69	525.62	795.85	492.09

2. TRANSFER TO RESERVES

There are no transfers to any specific reserves during the year.

3. THE STATE OF THE COMPANY'S AFFAIRS

During the year under review, your company achieved total revenue from operations of **11,845.91 Lakh** (previous year **8,976.11Lakh**). The profit after tax (including other comprehensive income) is at **795.85 Lakh** (previous year **492.09Lakh**).

4. SHARE CAPITAL

Authorised Share Capital: The Authorised Share Capital of the Company is Rs. 18,50,00,000 divided in to 18,50,00,000 Equity Shares of Re. 1/- each.

Issued Subscribed and Paid-up Share Capital: The Issued Subscribed and Paid up Share Capital of the Company is Rs. 18,16,97,777 divided in to 18,16,97,777 Equity Shares of Re. 1/- each.

5. FURTHER ISSUE OF CAPITAL

- The Right Issue Committee in their meeting held on 19.05.2025 has approved the issue of fully paid up equity shares of face value of Rs. 01/- each of the Company on rights basis to eligible equity shareholders of the Company as on the record date i.e., 24.03.2025, of an Issue size of upto Rs. 4,443.02 Lakhs (Rupees Four Thousand Four Hundred Forty-Three Lakhs and Two Hundred Paise Only).

  The Right Issue Committee in its meeting held on 19.05.2025 has approved the allotment of 5,55,37,777 Rights Equity Shares fully paid up at an issue price of Rs. 8.00 per Rights Equity Share to the eligible allottees in the Issue.

  As on date the issued, subscribed and paid-up share capital 18,04,97,777 divided into 18,04,97,777 Equity shares of Rs. 01/- each.

- The Company issued and allotted 12,00,000 Equity Shares of Re. 1/- each at an issue price of Rs. 10/- per share, aggregating to Rs. 1,20,00,000/-, on a preferential basis through share swap to Non-Promoter category investor, in connection with the acquisition of 20% equity stake in Lehren Networks Private Limited.

6. DIVIDEND

During the Financial Year 2025-26, the Board of Directors has not recommended any dividend in view of inadequate profit.

7. CASH FLOW AND CONSOLIDATED FINANCIAL STATEMENTS

As required under Regulation 34 of the Listing Regulations, a Cash Flow Statement and consolidated Financial Statement is part of the Annual Report.

8. THE CHANGE IN THE NATURE OF BUSINESS, IF ANY;

There is no change in the nature of business of the Company.

9. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND.

There was no transfer during the year to the Investor Education and Protection Fund in terms of Section 125 of the Companies Act, 2013.

10. CONSERVATION OF ENERGY-TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE ETC.

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished as **Annexure A** to Directors' Report.

11. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY.

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed also discussed at the meetings of the Risk Management Committee and the Board of Directors of the Company. The Company has constituted Risk Management Committee and its risk management policy is available on the website of the Company https://www.bodhitreemultimedia.com/investors.html

12. INTERNAL CONTROL SYSTEM

The Company's internal controls system has been established on values of integrity and operational excellence and it supports the vision of the Company "To be the most sustainable and competitive Company in our industry". The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations. These are routinely tested and certified by Statutory as well as Internal Auditors and their significant audit observations and follow up actions thereon are reported to the Audit Committee.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of investments made and loans given to subsidiaries has been disclosed in the financial statements in notes 5 and 6 of the standalone financial statements. Also, Company has not given any guarantee during the year under review.

14. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All the related party transactions are entered on arm's length basis, in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no materially significant related party transactions made by the Company with Promoters, Directors or Key Managerial Personnel etc. which may have potential conflict with the interest of the Company at large or which warrants the approval of the shareholders. The transactions are being reported in Form AOC-2 i.e. **Annexure B** in terms of Section 134 of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014. However, the details of the transactions with Related Party are provided in the Company's financial statements (note 31) in accordance with the Accounting Standards.

All Related Party Transactions are presented to the Audit Committee and the Board. Omnibus approval is obtained for the transactions which are foreseen and repetitive in nature. A statement of all related party transactions is presented before the Audit Committee on a quarterly basis, specifying the nature, value and terms and conditions of the transactions.

The Related Party Transactions Policy as approved by the Board is uploaded on the Company's website at https://www.bodhitreemultimedia.com/investors.html

15. POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has zero tolerance towards sexual harassment at the workplace and towards this end, has adopted a policy in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. All employees (permanent, contractual, temporary, trainees) are covered under the said policy. The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which redresses complaints received on sexual harassment. During the financial year under review, the Company has not received any complaints of sexual harassment from any of the women employees of the Company.

16. ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of Companies Act, 2013 following is the link for Annual Return 2025-2026. https://www.bodhitreemultimedia.com/investors.html

17. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR NDER REVIEW.

During the financial year, the Board met Eleven times on 30th May, 2025, 24th June, 2025, 14th August 2025, 23rd August, 2025, 05th September 2025, 10th October 2025, 14th November 2025, 27th November 2025, 31st December 2025, 12th February 2026 and 21st March, 2026.

18. DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm:

- That in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure.
- That the selected accounting policies were applied consistently and the directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on 31st March, 2026, and that of the profit of the Company for the year ended on that date.
- That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- That the annual accounts have been prepared on a going concern basis.
- The Board has laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

19. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

20. PARTICULARS OF EMPLOYEES AND REMUNERATION

The information required under section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given as Annexure C to this report. In terms of provisions of Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names and other particulars of employees drawing remuneration in excess of the limits set out in the said Rules, if any, forms part of the Report. The Nomination and Remuneration Committee of the Company has affirmed at its meeting held on 05th September,2025 that the remuneration is as per the remuneration policy of the Company.

The policy is available on the Company's website https://www.bodhitreemultimedia.com/investors.html

21. CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year the following changes have taken place in the Board of Directors of the Company:

- Mr. Sailesh Madhav Pethe (DIN: 03320087) resigned as Additional Non-Executive, Independent Director with effect from 24/06/2025;
- Mr. Ajit Naik (DIN: 07157860) was appointed as Director Designated as Non-Executive, Independent Director by the Board on 24/06/2025.

22. ATTRIBUTES, QUALIFICATIONS & INDEPENDENCE OF DIRECTORS, THEIR APPOINTMENT AND REMUNERATION

The Nomination & Remuneration Committee of Directors have approved a Policy https://www.bodhitreemultimedia.com/investors.html for Selection, Appointment and Remuneration of Directors which inter-alia requires that composition and remuneration is reasonable and sufficient to attract, retain and motivate Directors, KMP and senior management employees and the Directors appointed shall be of high integrity with relevant expertise and experience so as to have diverse Board and the Policy also lays down the positive attributes/ criteria while recommending the candidature for the appointment as Director.

23. DECLARATION OF INDEPENDENT DIRECTORS

The Independent Directors have submitted their disclosures to the Board that they fulfil all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant SEBI Listing Regulations.

24. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The familiarisation program aims to provide Independent Directors with the pharmaceutical industry scenario, the socio-economic environment in which the Company operates, the business model, the operational and financial performance of the Company, significant developments so as to enable them to take well informed decisions in a timely manner. The familiarisation program also seeks to update the Directors on the roles, responsibilities, rights and duties under the Act and other statutes. The policy on Company's familiarisation program for Independent Directors is posted on Company's website at https://www.bodhitreemultimedia.com/investors.html

25. STATUTORY AUDITORS

M/S Anil A. Masand & Co, Chartered Accountants, (Firm Registration No. 100412W), Mumbai, was appointed as Statutory Auditor of the Company at the 12th Annual General Meeting held on 30th September 2025, for a term of five years till the conclusion of the 17thAGM to be held in the year 2030.

26. INTERNAL AUDITORS

On recommendation of Audit Committee, the Board of Directors of the Company at its meeting held on 05th September 2025 has appointed M/s S Khasgiwala & Co Chartered Accountants, as internal auditors for financial year 2025-26.

27. SECRETARIAL AUDITORS

The Company has appointed M/s Jaymin Modi & Co. Company Secretaries, as Secretarial Auditors of the Company to carry out the Secretarial Audit for a term of Five Years from 2025-26 to 2029-30 to issue Secretarial Audit Report as per the prescribed format under rules in terms of Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Secretarial Audit Report for the FY 2025-26 is annexed herewith and forms part of this report as Annexure D. Secretarial Audit is not applicable to the Subsidiary, not being a material subsidiary.

28. COST RECORDS AND COST AUDIT

The provision of the Companies (Cost Records and Audit) Rules, 2014 is not applicable to the Company. Maintenance of cost records as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 was not applicable for the business activities carried out by the Company for the FY 2025-2026. Accordingly, such accounts and records are not made and maintained by the Company for the said period.

29. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS.

The Statutory Auditor and Internal Auditor have not given any Qualification, Reservation, Adverse remark or disclaimer in their report for the financial Year ended on 31st March 2026.

The Observation made by Statutory Auditor and Internal Auditor are self-explanatory and have been dealt with an Independent Auditor's report and its Annexure forming part of this Annual Report and hence do not require any further clarification.

The Observation/remarks of Secretarial Auditor and comment of Board of Director are as under.

Secretarial Auditor Observation/remark	Board Reply
Some of the Intimations under the provisions of the Companies Act, 2013 have been filed after the lapse of statutory time period. However, necessary additional fees have been remitted for such delay.	Wherever there is filing of ROC e-forms the company has paid the requisite additional fees.

30. CORPORATE GOVERNANCE

The Company is committed towards maintaining the highest standards of Corporate Governance and adhering to the Corporate Governance requirements as set out by Securities and Exchange Board of India. The Report on Corporate Governance as stipulated under regulation 34 (3) and Part C of schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of the Annual Report. The Certificate from the practicing Company Secretary confirming compliance with the conditions of Corporate Governance as stipulated under regulation 34 (3) and Part E of schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also published in this Annual Report as **Annexure E**.

31. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management's Discussion and Analysis Report for the year under review, as stipulated under regulation 34 (3) and Part B of schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed to this Annual Report as **Annexure F**.

32. SUBSIDIARY, JOINT VENTURES AND ASSOCIATE COMPANIES

Vasudhara Media Ventures Private Limited is a wholly owned subsidiary of the Company, while Dharmaveer Media City Private Limited, Maa Shanti Motion Pictures Private Limited, Samidha Khalid Ventures Private Limited, MJ Creative Studio Private Limited, Mad Lab Alpha Private Limited, Bodhi Media Network Private Limited and Moving Image Studios Private Limited are subsidiaries of the Company. Phataka Films LLP and Guroudev Bhalla Screens LLP are joint ventures of the Company. Lehren Networks Private Limited is an associate of the Company. The Consolidated Financial Statements of the Company form part of this Annual Report. The Annual Report of the Company does not contain the Financial Statements of its subsidiaries and step-down subsidiary.

The Audited Annual Accounts and related information of the Company's Subsidiary will be made available upon request. These documents will be available for inspection during all days expect Saturdays, Sundays and public holidays from 10.00 a.m. to 4 p.m. at the Company's Registered Office.

33. VIGIL MECHANISM

The Company has established a vigil mechanism policy to oversee the genuine concerns expressed by the employees and other Directors. The Company has also provided adequate safeguards against victimisation of employees and Directors who express their concerns. The Vigil Mechanism Policy is available at the website of the Company.

34. REPORTING OF FRAUD BY AUDITORS

During the year under review, the Internal Auditors, Statutory Auditors and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Act, details of which needs to be mentioned in this Report.

35. PERFORMANCE EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations, your Company has devised a policy containing criteria for evaluating the performance of the Executive, Non-Executive and Independent Non-Executive Directors, Key Managerial Personnel, Board and its Committees based on the recommendation of the Nomination & Remuneration Committee. Feedback was sought by way of a structured questionnaire covering various aspects of the Board's functioning, such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations, and governance. The manner in which the evaluation has been carried out is explained in the Corporate Governance Report, forming part of this Annual Report.

The Board of Directors of your Company expressed satisfaction about the transparency in terms of disclosures, maintaining higher governance standards and updating the Independent Directors on key topics impacting the Company.

36. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

There are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

37. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.

38. COMMITTEES OF THE BOARD

In accordance with the Companies Act, 2013, the Board has constituted the requisite committees. There are currently seven Committees of the Board, as follows:

- Audit Committee:
- Nomination and Remuneration Committee:
- Stakeholders' Relationship Committee. Details of all the Committees along with their charters, composition and meetings held during the year, are provided in the "Report on Corporate Governance", a part of this Annual Report.

39. OTHER DISCLOSURES

The Company does not have any Employees Stock Option Scheme in force and hence particulars are not furnished, as the same are not applicable. No proceedings against the Company is initiated or pending under the Insolvency and Bankruptcy Code, 2016. The details of difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof – Not Applicable.

40. POLICIES

The Company seeks to promote highest levels of ethical standards in the normal business transactions guided by the value system. The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandates formulation of certain policies for listed companies. The Policies are reviewed periodically by the Board and are updated based on the need and compliance as per the applicable laws and rules and as amended from time to time. The policies are available on the website of the Company at https://www.bodhitreemultimedia.com/investors.html.

41. COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

Your Directors hereby confirm that the Company has complied with the necessary provisions of the revised Secretarial Standard 1 and Secretarial Standard 2 to the extent applicable to the Company.

42. ENHANCING SHAREHOLDER VALUE

Your company firmly believes that its success, the marketplace and a good reputation are among the primary determinants of value to the shareholder. The organisational vision is founded on the principles of good governance and delivering leading-edge products backed with dependable after sales services. Following the vision your Company is committed to creating and maximising long-term value for shareholders.

43. CAUTIONARY STATEMENT

Statements in the Board's Report and the Management Discussion & Analysis describing the Company's objectives, expectations or forecasts may be forward looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operation include global and domestic demand and supply conditions affecting selling prices of raw materials, finished goods, input availability and prices, changes in government regulations, tax laws, economic developments within and outside the country and various other factors.

44. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES.

As per provision of Section 135 of the Companies Act, 2013 read with Rule 8 of Companies Corporate Social Responsibility (Policy) Rules, 2014, the Board has approved CSR Policy and the Company has spent towards CSR activities, details of which are provided in attached **Annexure G** to Director's Report.

45. ACKNOWLEDGEMENTS

Your Directors take this opportunity to express their sincere appreciation and gratitude for the continued co-operation extended by shareholders, employees, customers, banks, suppliers and other business associates.

For and behalf of Bodhi Tree Multimedia Limited

sd/-
Mautik Ajit Tolia
Chairman and Managing Director
DIN 06586383
Date: 05.09.2026
Place: Mumbai

ANNEXURE A TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2026

Information in accordance with the provisions of Section 134 (3)(m) of the Act read with the Companies (Accounts) Rules, 2014 regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo during the reporting period is given herein below:

(A)	**Conservation of Energy**	
i)	Steps taken or impact on conservation of energy.	NIL
ii)	Steps taken by the company for utilizing alternate sources f energy.	NIL
iii)	Capital investment on energy conservation equipment.	NIL
(B)	**Technology Absorption**	
i)	Efforts made towards technology absorption.	NIL
ii)	Benefits derived like product improvement, cost reduction, product development or import substitution.	- Better economy, reduction in emission & clean operation; - Optimum efficiency
iii)	In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year)-	
	a) Details of technology imported.	NIL
	b) Year of import.	NIL
	c) Whether the technology has been fully absorbed.	NIL
	d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	NIL
	e) Expenditure incurred on research & development.	NIL

(C)	**FOREIGN EXCHANGE EARNINGS & OUTGO**	**AMOUNT**	
		2025-26	**2024-25**
i	Foreign Exchange Earnings in terms of actual inflows	NIL	NIL
ii	Foreign Exchange Outgo in terms of actual outflows.	NIL	NIL
iii.	Foreign Travelling	NIL	NIL

For and behalf of Bodhi Tree Multimedia Limited

sd/-

Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05.09.2026

Place: Mumbai

ANNEXURE B TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2026

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including transactions entered into ordinary course of business and at an arm's length basis under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: NONE

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis :

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Mautik Ajit Tolia Director
2.	Amount	3,600,000
3.	Nature of contracts/arrangements/transaction	Remuneration
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	26/08/2020
7.	Amount paid as advances, if any	NIL

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Sukesh Devdas Motwani Director
2.	Amount	3,600,000
3.	Nature of contracts/arrangements/transaction	Remuneration
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	26/08/2020
7.	Amount paid as advances, if any	NIL

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Mautik Ajit Tolia Director
2.	Amount	98,40,000
3.	Nature of contracts/arrangements/transaction	Reimbursement of Exp. / Paid against services
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	26/11/2023
7.	Amount paid as advances, if any	NIL

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Vasudhara Media Ventures Pvt Ltd Subsidiaries
2.	Amount	55,191,666
3.	Nature of contracts/arrangements/transaction	Loan / advance / Project Advance Given
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	05/09/2025
7.	Amount paid as advances, if any	(142,12,573)
8.	Amount Receivable	409,79,093

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Vasudhara Media Ventures Pvt Ltd Subsidiaries
2.	Amount	1,80,00,000
3.	Nature of contracts/arrangements/transaction	Purchase of right Assignments
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	05-09-2025
7.	Amount paid as advances, if any	Nil
8.	Amount Receivable /(Payable)	(34,80,000)

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	MJ Creative Studio Pvt Ltd - Subsidiaries
2.	Amount	17,50,000
3.	Nature of contracts/arrangements/transaction	Loan / advance / Project Advance Given
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	05/09/2025
7.	Amount paid as advances, if any	NA
8.	Amount Receivable	10,82,426

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	MJ Creative Studio Pvt Ltd -Subsidiaries
2.	Amount	2,93,40,750
3.	Nature of contracts/arrangements/transaction	Purchase of right Assignments
4.	Duration of the contracts/arrangements/transaction	During the year
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	05-09-2025
7.	Amount paid as advances, if any	NA
8.	Amount Receivable /(Payable)	(3,40,25,270)

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Phataka Films LLP Joint venture
2.	Amount	3,540
3.	Nature of contracts/arrangements/transaction	Loan / advance / Project Advance Given
4.	Duration of the contracts/arrangements/transaction	NA
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	05/09/2025
7.	Amount paid as advances, if any	NIL
8.	Amount Receivable	35,79,522

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Mad Lab Alpha Pvt Ltd - Subsidaries
2.	Amount	2,12,08,917
3.	Nature of contracts/arrangements/transaction	Loan / advance / Project Advance Given
4.	Duration of the contracts/arrangements/transaction	NA
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	05-09-2025
7.	Amount paid as advances, if any	2,12,08,917
8.	Amount Receivable	2,12,08,917

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Moving Image Studios Pvt Ltd - Subsidiaries
2.	Amount	2,40,00,000
3.	Nature of contracts/arrangements/transaction	Loan / advance / Project Advance Given
4.	Duration of the contracts/arrangements/transaction	NA
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
6.	Date of approval by the Board	31-12-2025
7.	Amount paid as advances, if any	2,43,49,742
8.	Amount Receivable	2,43,49,742

For and behalf of Bodhi Tree Multimedia Limited

sd/-
Mautik Ajit Tolia
Chairman and Managing Director
DIN 06586383
Date: 05.09.2026
Place: Mumbai

ANNEXURE C TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2026

MEDIAN REMUNERATION

The information required under section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below.

a. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

Name of the directors	Ratio to median remuneration
Non-executive directors	
Ajit Anant Naik	NIL
Suneel Kumar Jain	NIL
Rahul Kanodia	NIL
Nutanjha	NIL
Executive directors	
Mautik Ajit Tolia	13.04
Sukesh Devdas Motwani	13.04

b. The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% Increase in remuneration in the financial year
Mautik Ajit Tolia	NIL
Sukesh Devdas Motwani	NIL
Ravi Bhavanishankar Bhatt	NIL
Nirali Shah	33%

c. The percentage increase in the median remuneration of employees in the financial year: NIL %

d. The number of permanent employees on the rolls of Company: 10

e. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

The average annual increase was around NIL %

Increase in the managerial remuneration for the year was NIL

The details of remuneration and commission paid to the Managing Director and Whole-Time Director are as follows:

Category of Payment	Amount in Rs.	
	Mautik Ajit Tolia Managing Director	Sukesh Devdas Motwani Whole Time Director
Remuneration	Rs. 36,00,000	Rs. 36,00,000

Sitting Fee paid to Non-Executive Directors and their shareholding as on 31st March, 2026 is as follows:

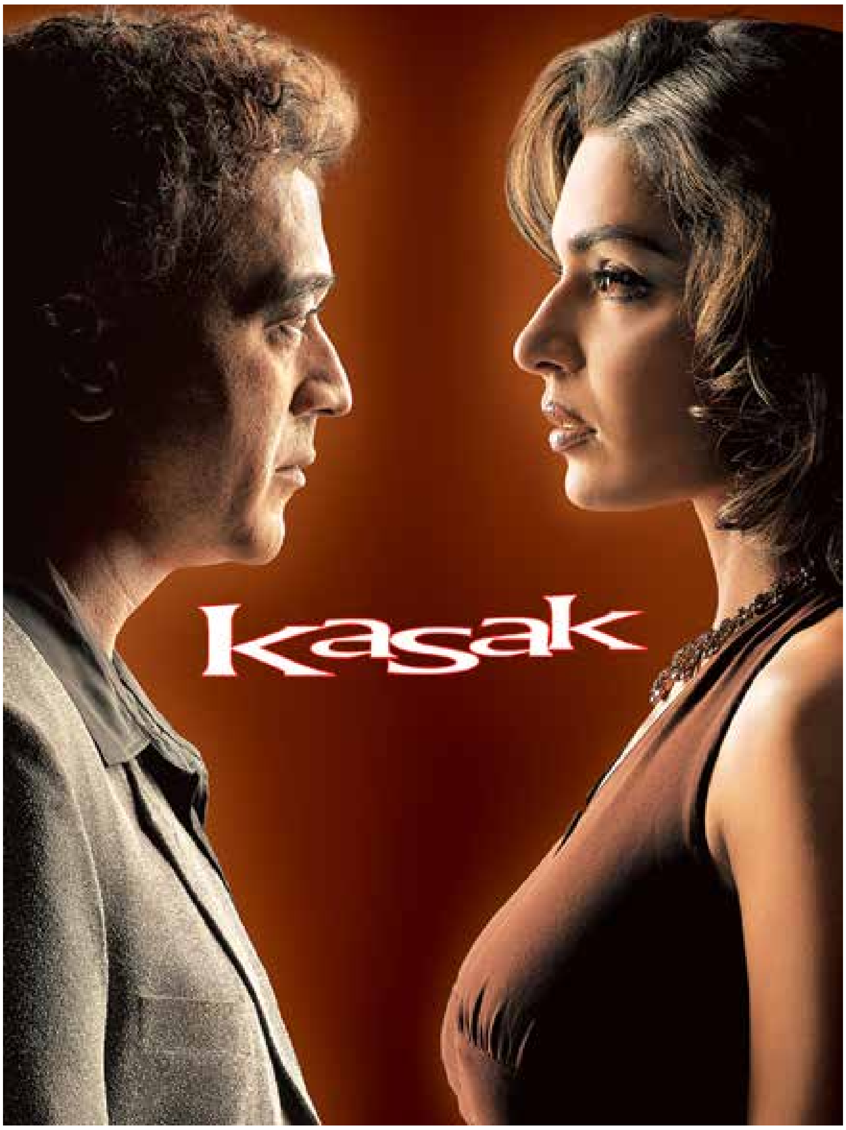
Name of the Director	Designation	Sitting fees paid in Rs.
Ajit Anant Naik	Independent Director	NIL
Suneel Kumar Jain	Independent Director	NIL
Nutanjha	Independent Director	NIL
Rahul Kanodia	Non Independent Director	NIL

Fees Paid to The Statutory Auditors:

Total fees for all services paid by the Company to statutory auditors of the Company and other firms in the network entity of which the statutory auditors are a part, during the year ended March 31, 2026 is Rs. 5,90,000/-.

For and behalf of Bodhi Tree Multimedia Limited

sd/-
Mautik Ajit Tolia
Chairman and Managing Director
DIN 06586383
Date: 05.09.2026
Place: Mumbai



ANNEXURE D TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2026

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to regulation 24A of SEBI (LODR) 2015 and section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Bodhi Tree Multimedia Limited
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road,
Andheri (West), Mumbai- 400053

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Bodhi Tree Multimedia Limited** (hereinafter called "The Company "). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company , its officers, agents and authorised representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, Forms and returns filed and other records maintained by The Company for the year ended on 31st March, 2026 to the extent applicable to the provisions of:

I. The Companies Act, 2013 (the Act) and the rules made there under to the extent applicable;

II. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the Rules made thereunder;

III. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

IV. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act") to the extent applicable to the Company: -

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable to the Company during the period under review;

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not Applicable to the Company during the period under review;

(f) The Securities and Exchange Board of India (Registrars to and Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; Not Applicable to the Company during the period under review;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; Not Applicable to the Company during the period under review;

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; Not applicable to the Company during the Audit Period; and

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have also examined compliances with the applicable clauses of the following:

a) Secretarial Standards 1 and 2 issued by the Institute of Company Secretaries of India; and

b) Listing Agreements entered into by the Company with NSE Limited and BSE Limited.

During the year under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards as mentioned above, except:

• Some of the Intimations under the provisions of the Companies Act, 2013 have been filed after the lapse of statutory time period. However, necessary additional fees have been remitted for such delay.

I further report that:

The Board of Directors of the Company is constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of Board of Directors that took place during the year under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period:

- During the period under review, the Company completed the Rights Issue of 5,55,37,777 Equity Shares of face value of ₹1/- each at an issue price of ₹8/- per Equity Share (including a premium of ₹7/- per Equity Share), aggregating to ₹44,42,99,816/-, to its existing shareholders. The Company complied with the applicable provisions of Section 62(1)(a) of the Companies Act, 2013, and the rules made thereunder. The requisite approvals were duly obtained, and the Return of Allotment in Form PAS-3 was filed with the Registrar of Companies within the prescribed timeline.
- During the period under review, the Company shifted its Registered Office FROM 507, Reliable Business Centre, Jogeshwari (West), Mumbai – 400102, Maharashtra TO 6th Floor, Bhukhanvala Chambers, B-28, Veera Industrial Estate Off Link Road Andheri west MUMBAI- 400053 with effect from 10 October 2025.
- During the year under review, the Company approved the issuance of up to 12,00,000 Equity Shares of ₹1/- each at an issue price of ₹10/- per Equity Share on a preferential basis, for consideration other than cash, by way of share swap towards the acquisition of a 20% stake in Lehren Networks Private Limited.
- During the year under review, the Company approved the acquisition of 50.01% equity share capital of Moving Image Studios Private Limited (MISPL), constituting acquisition of control, pursuant to a Share Purchase and Share Subscription Agreement (SPSSA) executed in connection with the transaction.

  The acquisition was approved by the Board on 31st December 2025 for a total consideration of ₹7.00 Crore, with an additional investment of ₹6.00 Crore through convertible instruments.
- Mr. Sailesh Madhav Pethe, resigned from the post of Additional Non-Executive Independent Director of the Company w.e.f. 24th June, 2025 under review.
- The Company appointed Mr. Ajit Naik as a Non-Executive Independent Director of the Company during the financial year under review, with effect from 24 June 2025.

For, JAYMIN MODI & CO.
Company Secretaries

Sd/-
CS Jaymin Modi
Company Secretary
ACS: 44248
COP: 16948
PRC: 2146/2022
UDIN: A044248H001196839

Date: 24.08.2026
Place: Mumbai

ANNEXURE – A TO SECRETARIAL AUDIT REPORT

To,
The Members,
Bodhi Tree Multimedia Limited
Registered Address
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road,
Andheri (West), Mumbai-400053

Our Secretarial Audit Report dated 24th August, 2026 is to be read with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to make an audit report based on the secretarial records produced for our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. We have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events, wherever required.
5. Compliance with the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. This Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, JAYMIN MODI & CO.
Company Secretaries

Sd/-
CS Jaymin Modi
Company Secretary
ACS: 44248
COP: 16948
PRC: 2146/2022
UDIN: A044248H001196839

Date: 24.08.2026
Place: Mumbai

COMPLIANCE WITH THE CODE OF CONDUCT AND ETHICS

In accordance with Regulation 17(5)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Members and Senior Management Personnel of the Company have confirmed compliance with the Code of Business Conduct and Ethics for the financial year ended 31st March, 2026.

For Bodhi Tree Multimedia Limited

Sd/-
Mautik Ajit Tolia
Managing Director
DIN 06586383

CERTIFICATION BY CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

To,
The Board of Directors,
Bodhi Tree Multimedia Limited
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road,
Andheri (West), Mumbai- 400053

We, Mautik Ajit Tolia, Managing Director, Sukesh Devdas Motwani, Whole Time Director & Ravi Bhavanishankar Bhatt CFO of the Company, hereby certify that for the financial year, ending 31st March, 2026;

(a) (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that may be misleading;

(ii) These statements present a true and fair view of the Company's affairs and are in compliance with current accounting standards, applicable laws and regulations.

(b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's code of conduct.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting. We have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and steps taken or proposed to be taken for rectifying these deficiencies.

(d) We have indicated to the Auditors and the Audit Committee:

(i) Significant changes, if any, in the internal control over financial reporting during the year. (ii) Significant changes, if any, in accounting policies made during the year and that the same have been disclosed in the notes to the financial statements; and

(iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For Bodhi Tree Multimedia Limited

sd/-	**sd/-**	**sd/-**
Mautik Ajit Tolia	**Sukesh Devdas Motwani**	**Ravi Bhavanishankar Bhatt**
Managing Director	Wholetime Director	CFO
DIN 06586383	DIN 06586400	

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Part C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with regulation 34(3) of the said Listing Regulations).

To,
The Members,
Bodhi Tree Multimedia Limited
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road,
Andheri (West), Mumbai- 400053.

I have examined the relevant registers records forms returns and disclosures received from the Directors of **Bodhi Tree Multimedia Limited** having **CIN L22211MH2013PLC245208** and having registered office at 6th Floor, Bhukhanvala Chambers, B-28, Veera Industrial Estate, Off Link Road, Andheri (West), Mumbai- 400053 Maharashtra, India. (hereinafter referred to as 'the Company') produced before me by the Company for the purpose of issuing this Certificate in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended 31st March 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company
1	Mautik Ajit Tolia	06586383	04/07/2013
2	Sukesh Devdas Motwani	06586400	04/07/2013
3	Nutan Jha	08848553	25/08/2020
4	Suneel Kumar Jain	10371576	26/10/2023
5	Rahul Kanodia	02320727	26/10/2023
6	Ajit Naik (w.e.f. 24/06/2025)	07157860	24/06/2025
7	Sailesh Madhav Pethe (Upto 24/06/2025)	03320087	20/03/2025

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Disclaimer: We have not been made available with details or clarification or Non-Applicability certificate, with respect to debarment or disqualification pursuant to any order from civil or criminal court and thus we are unable to conclude any opinion on attraction of disqualification by any such order which have not been presented before us for reporting.

For, JAYMIN MODI & CO.
Company Secretaries

Sd/-
CS Jaymin Modi
Company Secretary
ACS: 44248
COP: 16948
PRC: 2146/2022
UDIN: A044248H001197037

Date: 24.08.2026
Place: Mumbai

COMPLIANCE CERTIFICATE FROM PRACTICING COMPANY SECRETARIES REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE.

To,
The Members,
BODHI TREE MULTIMEDIA LIMITED
6th Floor, Bhukhanvala Chambers, B-28,
Veera Industrial Estate, Off Link Road, Andheri (West),
Mumbai- 400053

1. The Corporate Governance Report prepared by BODHI TREE MULTIMEDIA LIMITED ("the Company"), contains details as stipulated in Regulations 17 to 27 and para C and D of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") ('applicable criteria') with respect to Corporate Governance for the year ended March 31, 2026. This certificate is required by the Company for annual submission to the Stock exchange and to be sent to the Shareholders of the Company.

Management Responsibility

2. The preparation of the Corporate Governance Report is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility also includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Corporate Governance Report.

3. The Management along with the Board of Directors is also responsible for ensuring that the Company complies with the conditions of Corporate Governance as stipulated in the Listing Regulations, issued by the Securities and Exchange Board of India.

Our Responsibility

4. Our responsibility is to provide a reasonable assurance in the form of an opinion whether the Company has complied with the condition of Corporate Governance, as stipulated in the Listing Regulation.

5. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

6. The procedures selected depend on our judgment, including the assessment of the risks associated in compliance of the Corporate Governance Report with the applicable criteria. The procedures include but not limited to verification of secretarial records of the Company. The procedures also include examining evidence supporting the particulars in the Corporate Governance Report on a test basis.

Opinion

7. Based on the procedures performed by us as referred above and according to the information and explanations given to us, we are of the opinion that the Company has complied with the conditions of Corporate Governance as stipulated in the Listing Regulations, as applicable for the year ended March 31, 2026.

Other Matters and restriction on use

8. This Certificate is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

9. This Certificate is addressed to and provided to the members of the Company solely for the purpose of enabling it to comply with its obligations under the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

10. We have no responsibility to update this Certificate for events and circumstances occurring after the date of this Certificate.

For, JAYMIN MODI & CO.
Company Secretaries

Sd/-
CS Jaymin Modi
Company Secretary
ACS: 44248
COP: 16948
PRC: 2146/2022
UDIN: A044248H001197268
Date: 24.08.2026
Place: Mumbai

ANNEXURE E TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2026.

CORPORATE GOVERNANCE REPORT

1. Company's philosophy

The Company firmly believes in and has consistently practiced good corporate governance. The Company's essential character is shaped by the values of transparency, professionalism and accountability. The Company will endeavour to improve on these aspects on an ongoing basis.

2. Board of Directors

The Board of Directors ('the Board') plays a crucial role in overseeing how the management serves the short and long-term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and independent Board. The Directors of the Company are persons of integrity and bring to the Board a wide range of knowledge, experience, diversity of thought and skills.

The Board effectively carries out its responsibilities like providing strategic guidance to the Company, code of conduct for the executives, disclosure of information about their concerns and interests, adherence to the Code of Conduct etc. and the Board applies high ethical standards and acts with due diligence, care and in the best interest of the Company and its stakeholders.

The Board of Directors are entrusted with the ultimate responsibility of the management, general affairs, direction and performance of the Company and has been vested with requisite powers, authorities and duties.

a. Composition of the Board of Directors and Category of Directors:

As on the date of the report, the Board of the Company comprises of Six Directors out of which one is the Promoter Managing Director, one is a Promoter Whole-Time Director. Out of the remaining Four Directors, one is Woman Independent Non-Executive Director and Two Directors is Independent Non- Executive Directors and the other remaining Director is Non-Independent Non- Executive. None of the Directors have any pecuniary or business relationship with the Company except to the extent as disclosed elsewhere in the Annual Report. No Director of the Company is either member in more than ten committees and/or Chairman of more than five committees across all Companies in which he/she is Director.

Name of Director	Category of Director-ship
Mautik Ajit Tolia	Managing Director Chairperson
Sukesh Devdas Motwani	Whole-time director
Nutan Jha	Non-Executive - Independent Director
Rahul Kanodia	Non-Executive - Non-Independent Director
Suneel Kumar Jain	Non-Executive - Independent Director
Ajit Naik (w.e.f. 24/06/2025)	Non-Executive - Independent Director
Sailesh Madhav Pethe (Up to 24/06/2025)	Additional Non-Executive - Independent Director

The composition of the Board represents an optimal mix of professionalism, knowledge, strategy and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business.

None of the Directors on the Board hold Directorships in more than 7 (Seven) listed companies. Further, none of them is a member of more than 10 (Ten) committees (committees being Audit Committee and Stakeholders Relationship Committee) or chairman of more than 5 (Five) committees across all the Indian public companies in which he/she is a Director.

The Independent Directors do not have any material pecuniary relationship or transactions with the Company, Promoters or Management, which may affect their judgement in any manner. The Independent Directors provide a confirmation to the effect that they meet the criteria of independence as defined under the Companies Act, 2013. None of the Independent Directors of the Company serve as an Independent Director in more than seven listed companies. All Directors are also in compliance with the limit on Independent Directorships of listed companies as prescribed under Regulation 17A of the SEBI Listing Regulations. The Board confirms that the Independent Directors fulfil the conditions specified in the SEBI Listing Regulations and that they are Independent of the management. Further, the Independent Directors have in terms of Section 150 of the Act read with rules framed thereunder, confirmed that they have enrolled themselves in the Independent Directors' Databank maintained with the Indian Institute of Corporate Affairs ('IICA'). No person has been appointed or continues as an alternate director for an Independent Director of the Company.

The Board, on the recommendations of the Nomination and Remuneration Committee, considers the appointment and re-appointment of Directors.

Section 152 of the Companies Act, 2013, states that one-third of the Board members other than Independent Directors who are subject to retire by rotation, shall retire every year and shall be eligible for re-appointment, if approved by the shareholders at the Annual General meeting.

In view of the above, Mr. Sukesh Devdas Motwani (DIN: 06586400), Whole-Time Director of the Company, retires by rotation at the forthcoming Annual General Meeting, and being eligible seeks re- appointment.

b. Attendance of each director at the meeting of the board of directors and the last annual general meeting.

During the year there were in total Eleven Board meetings held on 30th May 2025, 24th June 2025, 14th August 2025, 23rd August 2025, 05th September 2025, 10th October 2025, 14th November 2025, 27th November 2025, 31st December 2025, 12th February 2026, and 21st March 2026.

The time gap between the two meetings was not more than 120 days. All the information required to be furnished to the Board was made available to them along with detailed Agenda notes.

Name of Director	Category of Director-ship	No of Board Meeting Attended	Attendance at AGM
Mautik Ajit Tolia	Managing Director Chairperson	11	Present
Sukesh Devdas Motwani	Whole-time director	11	Present
Nutan Jha	Non-Executive - Independent Director	11	Present
Rahul Kanodia	Non-Executive - Non-Independent Director	11	Present
Suneel Kumar Jain	Non-Executive - Independent Director	11	Present
Ajit Naik (w.e.f. 24/06/2025)	Additional Non-Executive - Independent Director	09	Present
Sailesh Madhav Pethe (Up to 24/06/2025)	Additional Non-Executive - Independent Director	01	Appointed after AGM

c. Number of other board of directors or committees in which a Directors is a member or chairperson.

Name of Director	No. of other Directorship	No. of Other Committee Membership in other Companies	No. of Other Committee chairmanship in other Companies
Mautik Ajit Tolia	10	0	0
Sukesh Devdas Motwani	0	0	0
Nutan Jha	0	0	0
Rahul Kanodia (w.e.f. 26/10/2023)	5	0	0
Suneel Kumar Jain	0	0	0
Ajit Naik (w.e.f. 24/06/2025)	07	4	0
Sailesh Madhav Pethe (up to 24/06/2025)	-	-	-

d. Number of meetings of the board of directors held and dates on which held

During the year under review Eleven meetings of the Board of Directors were held as under:

30th May, 2025, 24th June, 2025, 14th August 2025, 23rd August 2025, 05th September 2025, 10th October 2025,14th November 2025, 27th November2025, 31st December 2025, 12th February 2025, and 21st March 2026.

e. Disclosure of Relationships between Directors Inter-se

Sr. No.	Name of Director & DIN Number	Inter-se Relationship between Directors
1	Mautik Ajit Tolia	No Inter-se Relationship between Directors
2	Sukesh Devdas Motwani	No Inter-se Relationship between Directors
4	Nutan Jha	No Inter-se Relationship between Directors
5	Rahul Kanodia	No Inter-se Relationship between Directors
6	Suneel Kumar Jain	No Inter-se Relationship between Directors
7	Ajit Naik (w.e.f. 24/06/2025)	No Inter-se Relationship between Directors
8	Sailesh Madhav Pethe (up to 24/06/2025)	No Inter-se Relationship between Directors

f. Details of number of shares and convertible instruments held by Non-Executive Directors:

Sr. No	Name of Director	Equity Shares held	Convertible Instruments
1	Mautik Ajit Tolia	4,39,96,739	0
2	Sukesh Devdas Motwani	1,00,000	0
3	Nutan Jha	0	0
4	Rahul Kanodia	0	0
5	Suneel Kumar Jain	0	0
6	Ajit Naik (w.e.f. 24/06/2025)	0	0
7	Sailesh Madhav Pethe (up to 24/06/2025)	0	0

g. Induction and Familiarisation Program for Directors:

On appointment, the concerned Director is issued a Letter of appointment setting out in detail, the terms of appointment, duties, responsibilities and expected time commitments. Each newly appointed Independent Director is taken through an induction and familiarisation program including the presentation and interactive session with the Managing Director & CEO, Executive Committee Members and other Functional Heads on the Company's marketing, finance and other important aspects. The programme also include visits to the Company's production facilities, studios or other operational locations to provide the Directors with practical exposure to the Company's content production and related activities. The details of familiarisation program can be accessed from the website: https://www.bodhitreemultimedia.com/investors.html

h. Confirmation that in the opinion of the board, the independent directors fulfil the conditions specified in these regulations and are independent of the management

Our Independent Directors meet the criteria of Independence as per Section 149(6) of Companies Act, 2013 and Regulation 16 of Listing Regulations. The Independent Directors provide an annual confirmation that they meet the criteria of independence. The Board confirms that all the Independent Directors fulfil the conditions as specified under Schedule V of Listing Regulations and are Independent of the management.

3. AUDIT COMMITTEE

The Audit Committee of the Company is constituted in line with the provisions of Section 177 of the Companies Act, 2013 read with regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee as on the date of the report comprises of 2 Non-Executive Independent Directors & 1 Executive Director.

Broad terms of reference of the Audit Committee are as follows:

1 Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

2 Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;

3 Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

4 Reviewing with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

(a) matters required to be included in the director's responsibility statement to be included in the Board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

(b) Changes, if any, in accounting policies and practices and reasons for the same;

(c) Major accounting entries involving estimates based on the exercise of judgment by management;

(d) significant adjustments made in the financial statements arising out of audit findings;

(e) compliance with listing and other legal requirements relating to financial statements;

(f) disclosure of any related party transactions;

(g) modified opinion(s) in the draft audit report;

5 Reviewing with the management, the quarterly financial statements before submission to the board for approval;

6 Reviewing with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilised for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;

7 Reviewing and monitoring the auditor's independence and performance and effectiveness of audit process;

8 Approval or any subsequent modification of transactions of the listed entity with related parties;

9 Scrutiny of inter-corporate loans and investments;

10 Valuation of undertakings or assets of the listed entity, wherever it is necessary;

11 Evaluation of internal financial controls and risk management systems;

12 reviewing, with the management, performance of statutory and Internal Auditors, adequacy of the internal control systems;

13 Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

14 Discussion with internal auditors of any significant findings and follow up there on;

15 Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

16 Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

17 To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

18 To review the functioning of the whistle blower mechanism;

19 Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

20 Carrying out any other function as is mentioned in the terms of reference of the audit committee.

21 Reviewing the utilisation of loans and/ or advances from investment by the holding company in the subsidiary exceeding Rupees 100 Crores or 10% of the asset size of the subsidiary, whichever is lower [including existing loans / advances / investments existing as on the date of coming into force of this provision]

22 Reviewing with the Management the following information

a) management discussion and analysis of financial condition and results of operations;

b) statement of significant related party transactions (as defined by the audit committee) submitted by management;

c) management letters / letters of internal control weaknesses issued by the Statutory Auditors;

d) internal audit reports relating to internal control weaknesses;

e) the appointment, removal and terms of remuneration of the chief Internal auditor shall be subject to review by the audit committee and

f) statement of deviations:

(a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

(b) Annual statement of funds utilised for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7). The Audit Committee is vested with the necessary powers, as defined in its charter, to achieve its objectives.

Composition, Name of Members and Chairperson:

The Audit Committee as on the date of the report comprises of 2 Non-Executive Independent Directors & 1 Executive Director and following are the members of the committee.

Suneel Kumar Jain : Non-Executive - Independent Director-Chairperson
Nutan Jha : Non-Executive - Independent Director-Member
Mautik Ajit Tolia : Executive Director-Member

Meetings and Attendance:

During the year there were in total Six Audit committee meetings held on 30th May 2025, 14th August 2025, 05th September 2025, 14th November, 2025, 31st December 2025, and 12th February 2026. The attendance of the meetings is given below.

Name of Director	Category of Directorship	No. of Committee Meetings attended	No. of Committee Meetings held
Suneel Kumar Jain	Non-Executive - Independent Director-Chairperson	6	6
Nutan Jha	Non-Executive - Independent Director-Member	6	6
Mautik Ajit Tolia	Executive Director-Member	6	6

4. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of the Company is constituted in line with the provisions of Section 178 of the Companies Act, 2013 read with regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Broad terms of reference of the Nomination and Remuneration Committee are: Role of Nomination and Remuneration Committee, inter-alia, include the following:

(1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

(2) Formulation of criteria for evaluation of performance of independent directors and the board of directors; (3) Devising a policy on diversity of board of directors;

(4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the board of directors their appointment and removal.

(5) Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

(6) To recommend to the Board all remuneration, in whatever form, payable to senior management.

Composition, Name of Members and Chairperson:

The Committee comprises of 3 Non-Executive Directors and following are the members of the committee.

Following are the members of the Committee.

Sailesh Madhav Pethe : Additional Non-Executive - Independent Director-Chairperson (upto 24-06-2025)
Ajit Anant Naik : Additional Non-Executive - Independent Director-Chairperson (w.e.f 24-06-2025)
Nutan Jha : Non-Executive - Independent Director-Member
Suneel Kumar Jain : Non-Executive - Independent Director-Member

Meetings and Attendance:

The Nomination and Remuneration Committee met 3 times in the financial year 2025-26 on 24/06/2025, 23/08/2025 and 05/09/2025. The necessary quorum was present in the said meetings. The Chairman of the Nomination and Remuneration Committee was present at the last Annual General Meeting of the Company held on 30/09/2025. The details of meetings held and attended by the Directors are as under:

Name of Director	Category of Directorship	No. of Committee Meetings attended	No. of Committee Meetings held
Sailesh Madhav Pethe (Upto 24/06/2025)	Additional Non-Executive – Independent Director-Chairperson	0	0
Ajit Anant Naik (w.e.f.24/06/2025)	Additional Non-Executive – Independent Director-Chairperson	3	3
Nutan Jha	Non-Executive - Independent Director-Member	3	3
Suneel Kumar Jain	Non-Executive - Independent Director-Member	3	3

Performance evaluation criteria for Independent Directors:

1) Attendance and participations in the meetings.
2) Preparing adequately for the board meetings.
3) Contribution towards strategy formation and other areas impacting company performance.
4) Rendering independent, unbiased opinion and resolution of issues at meetings.
5) Safeguard of confidential information.
6) Initiative in terms of new ideas and planning for the Company.
7) Timely inputs on the minutes of the meetings of the Board and Committee's.
8) Raising of concerns to the Board.

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4) Rendering independent, unbiased opinion and resolution of issues at meetings.
5) Safeguard of confidential information.
6) Initiative in terms of new ideas and planning for the Company.
7) Timely inputs on the minutes of the meetings of the Board and Committee's.
8) Raising of concerns to the Board.

5. STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholder Relationship Committee of the Company is constituted in line with Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Composition, Name of Members and Chairperson:

The Committee comprises of 1 Non-Executive Independent Director, 2 Executive Director and following are the members of the committee.

Suneel Kumar Jain : Non-Executive - Independent Director-Chairperson
Mautik Ajit Tolia : Executive Director-Member
Sukesh Devdas Motwani : Executive Director-Member

Meetings and Attendance:

The Stakeholder Relationship Committee met 3 times in the financial year 2025-26 on 05/09/2025, 14/11/2025 and 12/02/2026. The necessary quorum was present in the said meetings. The Chairman of the Stakeholder Relationship Committee was present at the last Annual General Meeting of the Company held on 30/09/2025. The details of meetings held and attended by the Directors are as under:

Name of Director	Category of Directorship	No. of Committee Meetings attended	No. of Committee Meetings held
Suneel Kumar Jain	Non-Executive – Independent Director-Chairperson	3	3
Mautik Ajit Tolia	Executive Director	3	3
Sukesh Devdas Motwani	Executive Director	3	3

Compliance Officer Details:

Ms. Nirali Dishant Shah
Company Secretary & Compliance Officer
Membership No: A45266

Details of Complaints Received During the Year: 01

Number of complaints not solved to the satisfaction of shareholders – Nil
Number of pending complaints- Nil

6 REMUNERATIONS OF DIRECTORS

The remuneration of the Managing Director and Whole- Time Director is recommended by the Nomination and Remuneration Committee and then approved by the Board of Directors and subsequently by the shareholders in general meeting within the limits prescribed in Companies Act, 2013. The non-executive directors are paid sitting fees for Board meetings attended by them.

Details of remuneration paid to Executive Directors:

(Rs. In Lakh)

Name of Director	Mautik Ajit Tolia	Sukesh Devdas Motwani
Designation	**Managing Director**	**Whole-Time Director**
Salary	36.00	36.00
Commission	-	-
Leave Encashment	-	-
Provident Fund & Gratuity Fund	-	-
Bonus	-	-
Stock Option	-	-
Pension	-	-
Service Contracts	-	-
Notice Period	-	-
Severance Fees	-	-

Executive Directors are not provided with any benefits, bonuses, performance linked incentives except commission.

7. GENERAL BODY MEETINGS:

Particulars of the past three Annual General Meetings:

Financial Year	Date of AGM	Time	Venue	Special Resolution Passed
31st March 2023	30th September 2023	09.00 am	Through Video Conferencing (VC)/ Other Audio-visual Means (OAVM) at Mumbai	Yes
31st March 2024	30th September 2024	09.00 am	Through Video Conferencing (VC)/ Other Audio-visual Means (OAVM) at Mumbai	Yes
31st March 2025	30th September 2025	10.30 am	Through Video Conferencing (VC)/ Other Audio-visual Means (OAVM) at Mumbai	Yes

Details of special resolution passed through postal ballot, the persons who conducted the postal ballot exercise and details of the voting pattern:

The Company has not conducted Postal Ballot during the financial year ended 31st March, 2026. Further the Company has conducted voting by Posting Ballot for the year ended 31st March, 2022. Apart from this, no voting by postal ballot during last 3 years.

8. MEANS OF COMMUNICATION

i) The quarterly/yearly results are normally submitted to Stock Exchanges immediately after Board meetings.

ii) The results are also published in local English and regional language newspapers. The results are also displayed at the Company's website at https://www.bodhitreemultimedia.com/investors.html Matters of material nature are communicated to the stock exchanges.

iii) Website & News Release In compliance with Regulation46 of the SEBI Listing Regulations, a separate dedicated section under 'Investors' is available on the Company's website - https://www.bodhitreemultimedia.com/investors.html wherein information on various announcements made by the Company, Annual Report, Quarterly / Half yearly / Nine months and Annual financial results along with the applicable policies of the Company are displayed shortly after its submission to the Stock Exchange.

9. GENERAL SHAREHOLDER INFORMATION

a	AGM (Date, Time and Venue)	:	The 13th annual general meeting (AGM) of the members of bodhi tree multimedia limited will be held on Wednesday 30th September 2026 at 10:30 am through video conferencing or other audio visual means.
b	Financial Year	:	1st April, 2025 to 31st March, 2026
c	Dividend Payment Date	:	N.A.
d	Listing Details	:	TThe Equity Share of the Company is listed on BSE Limited and National Stock Exchange of India Limited.
e	Scrip Code	:	BSE: 543767
f	Symbol	:	BSE: BTML NSE: BTML

Stock market price data for FY 2025-26 (BSE) & (NSE)

Share Price Performance in comparison to broad based indices – BSE Sensex and NSE Nifty as on March 31, 2026

Month	BTML Share price Rs.	BSE Sensex	NSE Nifty
Apr-25	8.01	80,242.24	24,334.20
May-25	7.98	81,451.01	24,750.70
Jun-25	8.18	83,606.46	25,517.05
Jul-25	7.96	81,185.58	24,768.35
Aug-25	8.16	79,809.65	24,426.85
Sep-25	9.16	80,267.62	24,611.10
Oct-25	8.26	83,938.71	25,722.10
Nov-25	8.68	85,706.67	26,202.95
Dec-25	8.98	85,220.60	26,129.60
Jan-26	8.46	82,269.78	25,320.65
Feb-26	7.27	81,287.19	25,178.65
Mar-26	5.48	71,947.55	22,331.40

The securities of the Company are actively traded on BSE Ltd and NSE Ltd and not suspended from trading.

Registrar to an issue and Share Transfer Agent
Bigshare Services Pvt. Ltd,
E/2, Ansa Industrial Estate, Saki Vihar Road, Saki Naka,
Andheri (East), Mumbai, Maharashtra, 400072

Share Transfer System
The shares in de-materialised form are processed and transferred within 15 days from receipt of de-materialisation requests.

De-materialisation of shares:
As on 31st March, 2026, 100 % of the Company's total shares representing 18,16,97,777 shares were held in de- materialised form.

Company has not issued ESOP or any GDRs/ ADRs/ Warrants/Convertible instrument.

Commodity Price Risk or Foreign Exchange Risk and Hedging Activities. –
The Company has not entered into any commodity contracts as on 31st March, 2026. Foreign Exchange receivables and payables are re-stated at the exchange rate prevailing on the Balance Sheet date to reflect mark to market valuation. Forward contract on foreign exchange are marked to market on the date of the balance sheet and the gain or loss there in recognised in the Statement of Profit & Loss.

Address for correspondence:
Registered Address: 6th Floor, Bhukhanvala Chambers, B-28, Veera Industrial Estate, Off Link Road, Andheri (West), Mumbai, Maharashtra, 400053.

10. OTHER DISCLOSURES

A. Material related Party Transaction
There are materially significant transactions with the related parties viz. Promoters, Directors or the Management, or their relatives that had potential conflict with the Company's interest. Suitable disclosure as required by the Accounting Standard (AS 18) and AOC-2 has been made in the Annual Report. The Related Party Transactions Policy as approved by the Board is uploaded on the Company's website at https://www.bodhitreemultimedia.com/investors.html

B. Details of Non-Compliance
During the Financial Year 2025-26 there was no non-compliance Some of the filings under the provisions of the Companies Act, 2013 have been filed after the lapse of statutory time period. However, necessary additional fees have been remitted for such delay.

C. Vigil Mechanism and Whistle-Blower Policy

Pursuant to Section 177(9) and (10) of the Companies Act, 2013 and the regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has a Whistle-Blower Policy for establishing a vigil mechanism for Directors and employees to report genuine concerns regarding unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and Ethics policy. The said mechanism also provides for adequate safeguards against victimisation of persons who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases. We affirm that no employee of the Company was denied access to the Audit Committee. The said Whistle-Blower Policy has been hosted on the website of the Company at https://www.bodhitreemultimedia.com/investors.html

D. Web link where policy for determining 'material' subsidiaries is disclosed

Material Subsidiaries Policy is not applicable to the Company as the Company does not have material subsidiary.

E. Web link where policy on dealing with related party transactions

There are no material related party transactions during the year that have conflict with the interest of the Company. Transactions entered into with related parties were duly approved by the Audit Committee. The Board's approved policy for related party transactions is uploaded on the website of the Company at https://www.bodhitreemultimedia.com/investors.html

F. Disclosure of commodity price risks and commodity hedging activities - Not Applicable

G. Proceeds from Public Issues, Rights Issue, Preferential Issue, Bonus Issue etc.

During the year, the company raised Rs.4,443.02 lakhs through a rights issue. the funds were proposed to be utilized to part finance working capital requirement of our company, to meet general corporate purposes, to meet the expenses of the issue.

During the year the Company approved the issuance of up to 12,00,000 equity shares of ₹1/- each at an issue price of ₹10/- per share on a preferential basis, for consideration other than cash, by way of share swap towards acquisition of 20% stake in Lehren Networks Private Limited.

H. Certificate from Company Secretary in practice

A Certificate from Jaymin Modi & Co, Company Secretary in practice is annexed that none of the Directors on the board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authorities.

I. The board had accepted recommendations of all committees of the board which is mandatorily required, in the relevant financial year 2025-26.

J. Total fees for all services paid by the Listed entity and on a consolidated basis, to the Statutory Auditor

Particulars	Standalone	Subsidiary	Total
Audit Fees paid	5,90,000	-	5,90,000
Other fees paid	-	-	-

K. Disclosures in relation to the Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act, 2013

a. Number of complaints filed during the financial year – NIL
b. Number of complaints disposed of during the financial year – NIL
c. Number of complaints pending as on end of the financial year – NIL

L. Disclosure by listed entity and its subsidiaries of Loans and Advances in the nature of loans to firms/ companies in which directors are interested

The Company nor its subsidiary has given loan or advances to the firms and companies in which directors are interested.

M. Details of Material Subsidiaries and date and place of incorporation, and the name and date of appointment of Statutory Auditors of such subsidiaries

Not applicable. The Company does not have any material subsidiary.

IV) OTHER INFORMATION

The disclosures of the compliance with corporate governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 are provided in the Annual Report at various sections of Annual Report.

CODE OF CONDUCT

The Board has adopted the Code of Conduct for members of the Board and Senior Management personnel of the Company. The Code lays down, in detail, the standards of business conduct, ethics and governance.

It is the responsibility of all Directors and employees to familiarise themselves with this Code and comply with its standards. The Board and the senior management of the Company annually affirm compliance with the Code. A certificate of the Chairman, Managing Director and CEO to this effect is annexed to this report.

The Code of Conduct has also been posted on the Company's Website at https://www.bodhitreemultimedia.com/investors.html

CEO/CFO CERTIFICATION:

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) have issued certificate pursuant to the provisions of Regulation 17(8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 certifying that the financial statements do not contain any materially untrue statement and these statements represent a true and fair view of the Company's affairs. The said certificate is annexed to this Report.

COMPANY SECRETARY IN PRACTICE'S CERTIFICATE ON CORPORATE GOVERNANCE

As stipulated in Para E of Schedule V of the Listing Regulations, the Certificate from Practicing Company Secretary regarding compliance of conditions of corporate governance is attached herewith.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

Not Applicable

ANNUAL SECRETARIAL COMPLIANCE REPORT

The Company has undertaken an audit for the financial year 2025-26 for all applicable compliances as per Securities and Exchange Board of India Regulations and Circulars/Guidelines issued thereunder. The Annual Secretarial Compliance Report has been submitted to the stock exchanges within 60 days of the end of the financial year.

MANAGEMENT DISCUSSION AND ANALYSIS

A statement of Management Discussion and Analysis is appearing elsewhere in this Annual Report in terms of the requirement of the Code of Corporate Governance.

PREVENTION OF INSIDER TRADING

In order to regulate trading in securities of the Company by the Directors and designated employees, your Company has adopted a Code of Conduct for trading in listed or proposed to be listed securities of your Company which has also been published on the website of the Company – https://www.bodhitreemultimedia.com/investors.html Insider Trading Code prevents misuse of unpublished price sensitive information and it also provides for periodical disclosures and obtaining pre-clearance for trading in securities of your Company by the Directors, Designated Employees and Connected Persons of your Company.

POLICY ON DIVIDEND DISTRIBUTION

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021, the Company, the Board of Directors have adopted Dividend Distribution Policy in terms of the aforesaid Regulation. The Policy is available on the website of the Company at https://www.bodhitreemultimedia.com/investors.html

INTERNAL CONTROL SYSTEMS

The Company has both external and internal audit systems in place. Auditors have access to all records and information of the Company. The Board recognises the work of the auditors as an independent check on the information received from the management on the operations and performance of the Company. The Board and the management periodically review the findings and recommendations of the statutory and internal auditors and takes corrective actions, whenever necessary.

INTERNAL CONTROLS

The Company maintains a system of internal controls designed to provide reasonable assurance regarding:

- Effectiveness and efficiency of operations.
- Adequacy of safeguards for assets.
- Reliability of financial controls.
- Compliance with applicable laws and regulations.

STATUTORY AUDIT For FY 2025-256

M/S Anil A. Masand & Co. Chartered Accountants, audited the financial statements prepared under the Indian Accounting Standards. The independent statutory auditor's render an opinion regarding the fair presentation in the financial statements of the Company's financial condition and operating results. Their audits are made in accordance with generally accepted auditing standards and include a review of the internal controls, to the extent necessary, to determine the audit procedures required to support their opinion.

Disclosure of certain types of agreements binding listed entities: No such Agreements.

For and behalf of Bodhi Tree Multimedia Limited

sd/-
Mautik Ajit Tolia
Chairman and Managing Director
DIN 06586383

Date: 05.09.2026
Place: Mumbai

ANNEXURE F TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2026

MANAGEMENT DISCUSSION AND ANALYSIS

1. Company Overview

Bodhi Tree Multimedia Limited ("Bodhi Tree" or "the Company") is an Indian content production company with capabilities spanning television, digital entertainment and regional-language content. The Company was originally incorporated in 2013 as Bodhi Tree Multimedia Private Limited and was subsequently converted into a public company in 2020.

Over the years, the Company has evolved from a television-focused production house into a diversified content enterprise serving broadcasters, OTT platforms and other participants in the media and entertainment ecosystem.

The Company's core strength lies in combining creative storytelling with efficient production capabilities. Its business is primarily B2B in nature, wherein the Company develops and produces content for third-party platforms and clients while continuing to explore opportunities for developing and monetising proprietary intellectual property.

During FY 2025-26, the Company remained focused on strengthening its core business, broadening its platform and language presence, improving operational efficiencies and identifying opportunities for sustainable long-term growth.

2. Business & Industry Landscape

The Indian media and entertainment industry is undergoing a structural transformation. Traditional television continues to remain an important mass-market medium, while OTT and digital platforms have fundamentally changed the way audiences discover, consume and engage with entertainment.

Content consumption is increasingly becoming:

- Platform-agnostic, with audiences moving between television, OTT and digital media.
- Language-diverse, with strong demand for regional and localised storytelling.
- Genre-driven, with audiences seeking differentiated and specialised content.
- Data-influenced, as platforms increasingly use audience behaviour and analytics to shape content decisions.

These developments have created both opportunities and challenges for content producers. While the number of platforms and potential commissioning opportunities has increased, competition for audience attention has also intensified.

The Company believes that its multi-platform and multi-language capabilities position it well to participate in this evolving environment.

3. Our Business Model

The Company follows a B2B content production model and works with broadcasters, OTT platforms and other media businesses.

Its business activities broadly cover three principal areas:

Television Content

The Company develops and produces fiction, non-fiction, reality and other entertainment formats for television broadcasters. Its experience includes working across mainstream entertainment channels and diverse programming requirements.

Digital & OTT Content

The Company produces content for digital and OTT platforms, where demand continues to expand for original, engaging and differentiated programming.

The digital business provides opportunities to experiment with shorter and longer formats, new genres and targeted audience segments while allowing content to reach audiences beyond traditional geographic boundaries.

Regional Content

Regional-language content represents a significant growth opportunity for the Company. It has experience across languages including Tamil, Marathi, Bengali and Gujarati and intends to deepen its capabilities in regional markets.

The Company believes that regional content can serve as an important growth engine as audiences increasingly seek stories that reflect their language, culture and local context.


रंगबाज़ी
दिलों की
rang baazi dillon ki tomorrow episode promo


अशोक मा.मा.


shemaroo premiere
Dil
DHOKHA और
Desire


Johnson's baby
Presents
MOM TALKS
Maa Ki Baat Maa Ke Jazbaat
Hosted by Parineeti Chopra


Kasak


जागृति
STARTS 16TH SEPT
ZEE TV

4. Content Portfolio

Since inception, the Company has developed and produced more than 30 shows and over 1,000 hours of content across television and digital platforms.

Its content experience spans multiple genres, including:

- Drama
- Thriller
- Horror
- Comedy
- Lifestyle
- Youth-oriented entertainment
- Reality and non-fiction formats

The Company's experience across genres enables it to respond to changing commissioning requirements and audience preferences.

5. Competitive Strengths

Creative Capabilities

Content is at the centre of the Company's business. The Company seeks to differentiate itself through original concepts, strong storytelling, effective execution and an understanding of audience behaviour.

Multi-Platform Experience

Experience across television and digital platforms provides the Company with flexibility to respond to changing consumption patterns and platform requirements.

Multi-Language Capability

The Company's experience in Hindi as well as regional languages provides access to a wider addressable market and reduces dependence on a single language segment.

Industry Relationships

Long-standing relationships with broadcasters, OTT platforms, talent and other industry participants provide the Company with access to opportunities and specialised resources.

Flexible Production Model

The Company follows a relatively asset-light and flexible production approach, utilising production facilities, studios, equipment and other resources based on project requirements. This enables the Company to manage fixed overheads and scale resources according to production volumes.

6. **Key Cost Drivers**

Content production is a talent-intensive business. The Company's principal expenses include remuneration and fees for writers, directors, actors, technicians and other creative professionals.

Other major production costs include:

- Location and studio rentals
- Camera and lighting equipment
- Production equipment and technical services
- Post-production and editing
- Sets, costumes and production design
- Travel and logistics
- Other project-specific expenses

The Company continues to focus on project-level cost management, resource optimisation and production efficiency while maintaining the required quality standards.

7. Strategic Priorities for FY 2025-26 and Beyond

A. Digital-First Content Development

The Company intends to further strengthen its digital capabilities as audience consumption continues to migrate towards OTT and online platforms.

The focus will be on developing content that is:

- Relevant to clearly defined audiences;
- Adaptable across platforms;
- Efficient to produce;
- Capable of generating repeat value; and
- Suitable for multiple formats and languages.

B. Building a Larger Regional Footprint

Regional India represents a significant opportunity for content creators.

The Company intends to deepen its presence in existing regional markets while evaluating opportunities in additional languages and geographies. The objective is to create a diversified content portfolio that is not dependent on any single market.

C. Increasing Client Wallet Share

The Company intends to deepen its engagement with existing clients by expanding the range of content formats, languages and platforms for which it can provide production services.

At the same time, it will continue to identify and establish relationships with new broadcasters, OTT platforms and other content aggregators.

D. Proprietary Intellectual Property

A key long-term priority is to move progressively beyond pure execution-led production towards ownership and participation in intellectual property.

The Company intends to explore development of original concepts, formats and content IP that may be monetised through:

- Licensing;
- Adaptation;
- Distribution;
- Remakes;
- Format rights;
- Digital exploitation; and
- International opportunities.

Proprietary IP has the potential to provide the Company with greater control over content assets and create additional monetisation opportunities over their lifecycle.

E. Data, Technology and Production Efficiency

Technology is increasingly influencing every stage of the content lifecycle, from development and production to post-production, distribution and audience analytics.

The Company intends to leverage appropriate technology and workflow improvements to enhance productivity, reduce production inefficiencies and improve turnaround times.

8. SWOT Analysis

Strengths

- Established experience in Indian television and digital content production.
- Strong creative and production capabilities.
- Experience across multiple genres and languages.
- Presence across Hindi and regional content markets.
- Established relationships with industry participants.
- Flexible and relatively asset-light operating model.
- Experienced management and production professionals.
- Ability to execute projects across different formats and platforms.

Weaknesses

- Content production remains dependent on the availability and cost of specialised talent.
- Revenue visibility can vary depending upon project commissioning cycles.
- The Company operates in a highly competitive and rapidly changing environment.
- Dependence on third-party platforms for distribution of a substantial portion of produced content.
- Individual projects may involve varying levels of commercial and execution risk.

Opportunities

- Expansion of OTT and digital entertainment.
- Increasing demand for regional-language programming.
- Growing consumption of Indian content across global markets.
- Development and monetisation of proprietary IP.
- Expansion into new languages, formats and genres.
- Increased opportunities through existing client relationships.
- Potential for content licensing and international adaptations.
- Increasing use of technology in content development and production.

Threats

- Intense competition for audiences and commissioning opportunities.
- Rising talent and production costs.
- Piracy and unauthorised exploitation of content.
- Rapid changes in audience preferences.
- Technological disruption and changes in distribution models.
- Regulatory and policy changes affecting the media industry.
- Concentration of bargaining power among large platforms and broadcasters.
- Uncertainty surrounding the commercial performance of individual content projects.

9. Human Capital

The Company's success is closely linked to the quality and experience of its people.

Bodhi Tree's workforce and extended creative ecosystem include producers, writers, directors, editors, artists, technicians, production professionals and business personnel.

The Company encourages a culture that combines creativity with accountability and execution discipline. Given the project-driven nature of the entertainment industry, the Company also utilises specialised talent based on the requirements of individual productions.

Going forward, the Company intends to continue strengthening its creative and managerial talent pool while building capabilities that support increased production scale and digital growth.

10. Operational Excellence

As the Company's business scales, operational discipline remains a key priority.

The Company continues to focus on:

- Project-level budgeting and cost monitoring;
- Efficient utilisation of production resources;
- Timely project execution;
- Effective vendor and talent management;
- Commercial discipline in project selection;
- Strengthening internal reporting and monitoring systems; and
- Maintaining quality standards across productions.

The objective is to achieve sustainable growth without compromising production quality or financial discipline.

11. Internal Control & Governance

The Company maintains an internal control framework designed to support effective operations, financial reporting, asset protection and regulatory compliance.

Internal controls are supported through defined responsibilities, approval mechanisms, accounting processes, management review procedures and applicable company policies.

The Audit Committee and the Board periodically review financial reporting, internal controls, audit observations and compliance matters. Management remains committed to strengthening internal processes as the scale and complexity of the business increases.

12. Risk Management

The media and entertainment industry involves several business, operational and financial risks. The Company follows a structured approach towards identifying and managing these risks.

Key areas of risk include:

Content Risk

Audience preferences are unpredictable and the success of an individual programme cannot always be anticipated. The Company seeks to mitigate this risk through portfolio diversification across genres, languages and platforms.

Client & Platform Risk

Changes in commissioning strategies or platform priorities can influence demand for content. The Company seeks to mitigate this risk by maintaining relationships with multiple clients and exploring additional platforms.

Talent Risk

The availability and cost of creative and technical talent can materially influence production budgets. The Company seeks to manage this through its industry network and flexible project-based resource model.

Technology Risk

Changes in technology and content consumption can rapidly alter established business models. The Company continues to monitor technological developments and adapt its production and content strategies accordingly.

Intellectual Property Risk

Unauthorised copying, piracy and infringement can adversely affect the value of content. The Company remains focused on appropriate contractual, legal and commercial mechanisms for protecting its content and rights.

Regulatory Risk

Changes in taxation, broadcasting regulations, digital media policies and other applicable laws may affect the Company's operations. The Company monitors relevant developments and seeks to maintain appropriate compliance processes.

13. Outlook

The Company remains optimistic about the long-term growth potential of the Indian media and entertainment sector.

India's large and diverse consumer base, increasing digital connectivity, expanding OTT ecosystem and growing preference for regional content provide multiple avenues for content creators.

The Company's immediate focus is to strengthen its core production business while selectively investing its creative and managerial resources in areas that can generate scalable and sustainable value.

The Company will continue to pursue a balanced strategy comprising television production, OTT and digital content, regional expansion and proprietary IP development.

The long-term objective is to build Bodhi Tree into a diversified content company with the ability to create, produce, distribute and monetise content across multiple platforms, languages and markets.

14. Cautionary Statement

This Management Discussion and Analysis contains statements concerning the Company's objectives, expectations, plans, estimates and future prospects that may constitute forward-looking statements within the meaning of applicable laws and regulations.

Such statements are based on management's current expectations and assumptions and are subject to various risks and uncertainties. Actual results may differ materially from those expressed or implied in such statements.

Factors that may influence actual results include changes in economic conditions, industry dynamics, consumer preferences, competition, content demand, talent costs, technological developments, regulatory and taxation policies, intellectual property risks, platform strategies, foreign exchange movements and other factors beyond the Company's control.

The Company undertakes no obligation to publicly update any forward-looking statements except as may be required under applicable laws and regulations.

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ANNEXURE G TO THE DIRECTORS' REPORT

CORPORATE SOCIAL RESPONSIBILITY POLICY

Introduction Bodhi Tree Multimedia Limited (hereinafter referred as the "Company") has identified Corporate Social Responsibility (CSR) as a strategic tool for sustainable growth. For the Company, CSR means not only investment of funds for social activity but also a continuous integration of business processes with social processes.

ANNEXURE TO CSR POLICY

1. A brief outline of the Company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes.
   - Promoting education, including special education and employment enhancing vocation skills especially among children and livelihood enhancement projects.
   - Empowerment of rural women by strengthening their financial capabilities.
   - Promoting sanitation care by construction of toilets and awareness programmes.
   - Provide healthcare by organising free medical camps, mobile clinics with doctors, free ambulance services, awareness programmes and blood donation camps.
   - Sustainable livelihood by skill development and vocational training, vermi-composting, etc
   - Reduction in pollution and recycling of waste.
   - Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.
   - Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
   - Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.
   - Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
   - Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
   - Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.
   - Measures for the benefit of armed forces veterans, war widows and their dependents.
   - Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports.
   - Rural development projects.
   - Slum area development. The CSR Policy is placed on the Company's website and the web link for the same is https://www.bodhitreemultimedia.com/.

2. Provide the web-link where Composition of CSR Committee, Policy and CSR projects approved by the Board are disclosed on the website of the Company https://www.bodhitreemultimedia.com/ .

3. Provide the details of Impact assessment of CSR Project carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable.

4. Social Responsibility Policy Rules, 2014 and amount required for set off for the financial, if any. Not Applicable.

5. Average net profit of the company for last three financial years: (FY 22-23 Rs. 4,85,79,420 / FY 23-24 Rs. 4,80,32,000 / FY 24-25 Rs. 9,49,61,000) Average net profit: Rs. 6,38,57,473.

7. (a) Two percent of average net profit of the Company as per Section 135(5): Rs. 12,77,149/-
   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial year: NA
   (c) Amount required to be set off for the financial year, if any: Nil
   (d) Total CSR obligation for the financial year (7a+ 7b-7c): Rs. 12,77,149/-

8. (a) CSR amount spent/unspent for the financial year:

Total amount spent for the financial year	Amount Unspent				
	Total Amount Transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of transfer
12,80,000	Nil	NA	Human Welfare Foundation	12,80,000	31-3-2026

(b) Details of CSR amount spent against ongoing projects for the financial year: NA

Name of the Project	Item from the list of activities in Schedule VII to the Act	Local Area (Yes/ No)	Location of the Project	Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount Transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of implementation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
									Name	CSR Registration Number

(c) Details of CSR Amount Spent against other than ongoing project for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District			Name.	CSR registration number
1.	Human Welfare Foundation	Health , Education, Food for Needy People, Women mpowerment and Environment Protection Activities .	Yes	Mumbai	Palghar	12,80,000	NO	Human Welfare Foundation	CSR00092997
	Total					12,80,000			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year: 12,80,000

(g) Excess amount for set off, if any: Nil

9. (a) Details of Unspent CSR amount for the preceding three financial years: N.A.

   (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year. (Asset-wise details)
    (a) Date of creation or acquisition of the capital asset(s). Nil
    (b) Amount of CSR spent for creation or acquisition of capital asset.NIL
    (c) Details of entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. NA
    (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). NA

STANDLONE FINANCIAL STATEMENT

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Bodhi Tree Multimedia Limited

REPORT ON THE AUDIT OF THE STANDALONE IND AS FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **BODHI TREE MULTIMEDIA LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Cash Flow and Statement of Changes in Equity for the year ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'financial statements.')

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind AS Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Ind AS financial statements.

EMPHASIS OF MATTER

We draw attention to certain matters and its consequential impact, if any, on the results including their presentation / disclosure:

i. We draw attention to Note 38(ii) to the Standalone Financial Statements, which describes the acquisition of a 50.01% controlling equity stake in Moving Image Studios Private Limited ("MISPL") during the year ended March 31, 2026, for an aggregate cash consideration of Rs. 700.14 Lakhs, measured at cost in accordance with Ind AS 27 (Separate Financial Statements), and the Company's ongoing commitment to infuse additional capital of up to Rs. 600.00 Lakhs through preference shares to support operational funding requirements.

   Our opinion is not modified in respect of this matter.

ii. We draw attention to Note 38(iii) to the Standalone Financial Statements, which describes the acquisition of a 20% equity stake in Lehren Network Private Limited ("LNPL") on March 21, 2026, classified as an Associate and measured at cost in accordance with Ind AS 27 (Separate Financial Statements). The total consideration of Rs. 120.00 Lakhs was discharged through a share swap arrangement (consideration other than cash) via the preferential allotment of 12,00,000 equity shares of the Company of face value Rs. 1 each at an issue price of Rs. 10 per share (including a premium of Rs. 9 per share).

   Our opinion is not modified in respect of this matter.

iii. We draw attention to Note 39(C)(i) to the Standalone Financial Statements, which describes that the Company's aggregate regulated loan exposure under Section 186 of the Companies Act, 2013 (excluding exempt loans to its Wholly Owned Subsidiary) stood at Rs. 1,728.33 Lakhs as at March 31, 2026, exceeding the permissible threshold of Rs. 1,543.89 Lakhs (computed based on the preceding year's audited financial statements) by Rs. 184.43 Lakhs. As stated in the said Note, the Company's net worth has expanded following the Rights Issue executed during the year, providing adequate coverage, and the Management is in the process of convening a General Meeting of the members to seek formal ratification for the excess utilized limit.

   Our opinion is not modified in respect of this matter.

iv. We draw attention to Note 40(b) to the Financial Statements, which describes the contingent liability arising from an adverse court order dated March 27, 2025, awarding a claim of Rs. 16,02,721 along with interest @ 9% per annum against the Company, which was inadvertently omitted from the disclosures in the financial statements for the preceding financial year ended March 31, 2025. The Company has preferred an appeal challenging the said order before the Hon'ble High Court, and based on legal evaluation and advice, no provision has been recognized in the financial statements.

   Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

INFORMATION OTHER THAN THE STANDALONE IND AS FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the Standalone Ind AS financial statements and our Auditor's Report thereon. The Directors' Report & Annual Report is expected to be made available to us after the date of our audit report.

Our opinion on the Standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether other information is materially inconsistent with the Standalone Ind

AS Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations..

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE STANDALONE IND AS FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Ind AS Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive loss, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind AS Financial Statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE IND AS FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Ind AS Financial Statements.

As part of an audit in accordance with Standards on auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Ind AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Ind AS Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone Ind AS Financial Statements, including the disclosures, and whether the standalone Ind AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of Standalone Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, based on our audit we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of Standalone Ind AS Financial Statements.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the statement of changes in equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid Standalone Ind AS financial statements comply with the Ind AS specified under Section 133 of the Act.

   e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f. With respect to the adequacy of the internal financial controls with reference to Standalone Ind AS financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

   g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

   h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company has disclosed the impact of pending litigations on its financial position in Note 40 of its Standalone Ind AS financial statements.

   ii. The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.

   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

   iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

   (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

   (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

   v. (a) The Company has not paid any dividend during the year.

   (b) The Board of Directors of the Company has neither proposed nor paid any dividend for the year.

   vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Based on our procedures performed we did not notice any instance of the audit trail feature being tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention.

For Anil A Masand & Co
Chartered Accountants
F. R. No. 100412W

sd/-
Anil A Masand
Proprietor.
M. No. 037245
UDIN: 26037245CUWLH07669

Date : May 30, 2026.
Place : Mumbai

ANNEXURE - A TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE IND AS FINANCIAL STATEMENTS OF BODHI TREE MULTIMEDIA LIMITED

Referred to in paragraph (1) under 'Report on Other Legal and Regulatory Requirements' of our Report of even date

According to the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

i. In respect of the Company's Property, Plant and Equipment:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, capital work-in-progress and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) The Property, Plant and Equipment, including right-of-use assets, are physically verified by the management during the year in phased manner, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the verification, the Property, Plant and Equipment have been physically verified by management during the year and discrepancies if any are being reconciled.

(c) According to information and explanations given to us and on the basis of our examination of the records of company, the company does not hold any immovable property under the head Property, Plant and Equipment as at 31st March, 2026. Accordingly, provisions of Clause 3(i)(c) of the Order are not applicable to the Company.

(d) According to information and explanations given to us and on the basis of our examination of the records of company, the company has not revalued it's Property, Plant and Equipment during the year. Accordingly, provisions of Clause 3(i)(d) of the Order are not applicable to the Company.

(e) According to information and explanations given to us and on the basis of our examination of the records of company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, provisions of Clause 3(i)(e) of the Order are not applicable to the Company.

ii. In respect of Inventories:

(a) As explained to us, the nature of the inventories of the Company are such that clause (ii) of paragraph 3 of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks and financial institutions on the basis of security of current assets. The quarterly returns and statements (including stock statements, book debt statements, and other monitoring reports) filed by the Company with such banks and financial institutions are in agreement with the books of account maintained by the Company, and no material differences were observed. However, we have not carried out a specific audit of the statements filed. (Refer Note 18(i) to the Standalone Financial Statements).

iii. The Company has made investments and not provided guarantees (letter of comfort) but has granted unsecured loan to companies, firms, Limited Liability Partnerships or any other parties during the year, as follows :

(a) The Company has provided loans during the year. Details of which are as given below:

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year				
-Subsidiaries	-	-	**2057.95**	-
-Joint Ventures	-	-	-	-
-Associates	-	-	2.43	-
-Others	-	-		-
Balance outstanding as at balance sheet date in respect of above cases				
-Subsidiaries	-	-	**939.99**	-
-Joint Ventures	-	-	-	-
-Associates	-	-	**2.43**	-
-Others	-	-	-	-

(b) In our opinion, the loan granted by the Company is prima facie, not prejudicial to the Company's interest.

(c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated.

(d) According to the information and explanations given to us and in accordance with the terms of the loan, no amounts have fallen due for repayment during the year and accordingly, there are no overdue amounts as at the balance sheet date. Accordingly, reporting under clause (iii)(d) of paragraph 3 of the Order is not applicable.

(e) According to the information and explanations given to us, no loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties. Accordingly, reporting under clause (iii)(e) of paragraph 3 of the Order is not applicable.

(f) In our opinion and according to the information and explanations given to us and based on the audit procedures conducted by us, the company has granted following loans and advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Details of which are as given below:

Parties	All Parties	Promoters	Related Parties
Aggregate amount of loan /advance in nature of loans			
-Repayable on demand (A)	-	-	942.42
-Agreement does not specify any terms on period of repayment (B)	-	-	-
Total (A+B)	-	-	942.42
Percentage of loans/ advances in nature of loans to the total loans	-	-	100%

iv. According to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, except that loans granted exceeded the limit under Section 186(3) by Rs. 184.43 Lakhs, in respect of which ratification from members by way of a Special Resolution is being sought as described in Note 39(C)(i) to the standalone financial statements.

v. The Company has not accepted any deposits from the public to which the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the Rules framed thereunder apply. Hence reporting under clause 3 (v) of the Order is not applicable.

vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the company. Accordingly, clause 3(vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues including provident fund, income-tax, goods and services tax, duty of customs, duty of excise, cess and any other statutory dues, to the extent applicable in the case of the company with the appropriate authorities except slight delay in Income-tax Dues.

According to the information and explanations given to us and based on the records of the Company examined by us, in our opinion, no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Custom Duty, Goods and Service Tax, Cess and other material statutory dues as applicable were in arrears as at March 31, 2026 for a period more than six months from the date they became payable.

(b) According to information and explanations given to us, there are no dues of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax duty of custom, duty of excise, value added tax, cess, and other statutory dues which have not been deposited on account of any dispute except the ones mentioned below –

Nature of Statute	Nature of Dues relates	Amount (Rs.)*	Period to which amount	Forum Dispute is pending	Remarks, if any
GST Act, 2017	Goods and Service Tax	68.93	FY 2018-19	Commissiioner (Appeals)	-

* Amounts of demand includes Tax along with interest and penalty thereon.

viii. According to information and explanations given to us, there are no transactions which are recorded in the books of account and have been disclosed or surrender before the tax authorities as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, clause 3(viii) of the Order is not applicable to the Company.

ix. (a) The Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to banks or financial institutions. The Company did not have any borrowings from the government during the year.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) To the best of our knowledge and belief, in our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained, other than temporary deployment pending application.

(d) On an overall examination of the Standalone Ind AS financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long term purposes by the Company.

(e) On an overall examination of the Standalone Ind AS financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries or joint ventures or associate companies.

x. (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company raised Rs. 4,443.02 Lakhs during the year by way of a Rights Issue through the allotment of 5,55,37,777 Equity Shares of face value of Rs. 1 each at an issue price of Rs. 8 per share (including a securities premium of Rs. 7 per share) on May 28, 2025.

In our opinion, the Company has utilized the funds raised from the Rights Issue for the purposes for which they were raised, and there are no instances of non-compliance, default, or material deviation from the stated objects of the issue during the year under audit. (Refer Note 14(ii) to the Standalone Financial Statements).

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company made a preferential allotment of 12,00,000 Equity Shares of face value of Rs. 1 each at an issue price of Rs. 10 per share (including a securities premium of Rs. 9 per share) on March 21, 2026, for consideration other than cash (share swap arrangement), towards the acquisition of a 20% equity stake in Lehren Networks Private Limited (Associate Company).

In our opinion, the Company has complied with the requirements of Section 62(1)(c) and Section 42 of the Companies Act, 2013, the Companies (Share Capital and Debentures) Rules, 2014, and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as applicable. Since the allotment was made for consideration other than cash under a share swap arrangement for acquiring equity shares of the associate entity, the requirements regarding the specific utilization of funds are not applicable. (Refer Note 14(iii) to the Standalone Financial Statements).

xi. (a) According to the information and explanations given by the management, there have been no instances of fraud on the Company by its customers. No fraud by the Company has been noticed or reported during the year, nor have we been informed of any such case by the Management. Hence reporting under clause 3(xi)(a) of the Order is not applicable to the Company.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year by the Statutory Auditors and up to the date of this report.

(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

xiii. According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and the details have been disclosed in the notes to the standalone Ind AS financial statements, as required by the applicable accounting standards.

xiv. (a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have taken into consideration, the reports of the Internal Auditors received by the company during the year and provided to us while determining the nature, timing and extent of audit procedures.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or person connected with them. Accordingly, provisions of clause 3 (xv) of the Order are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) The company has not conducted any Non – Banking Financial or Housing Finance activities and hence reporting under clause 3 (xvi)(b) is not applicable to the Company.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence reporting under clause 3 (xvi)(c) is not applicable to the Company.

(d) The Group does not have any Core Investment Company (CIC) as part of the Group and hence reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

xvii. According to the information and explanations given to us and based on our examination of the records of the Company the company has not incurred any cash losses in the financial year and the immediately preceding financial year. Accordingly, the provisions of Clause 3(xvii) of the Order are not applicable to the Company.

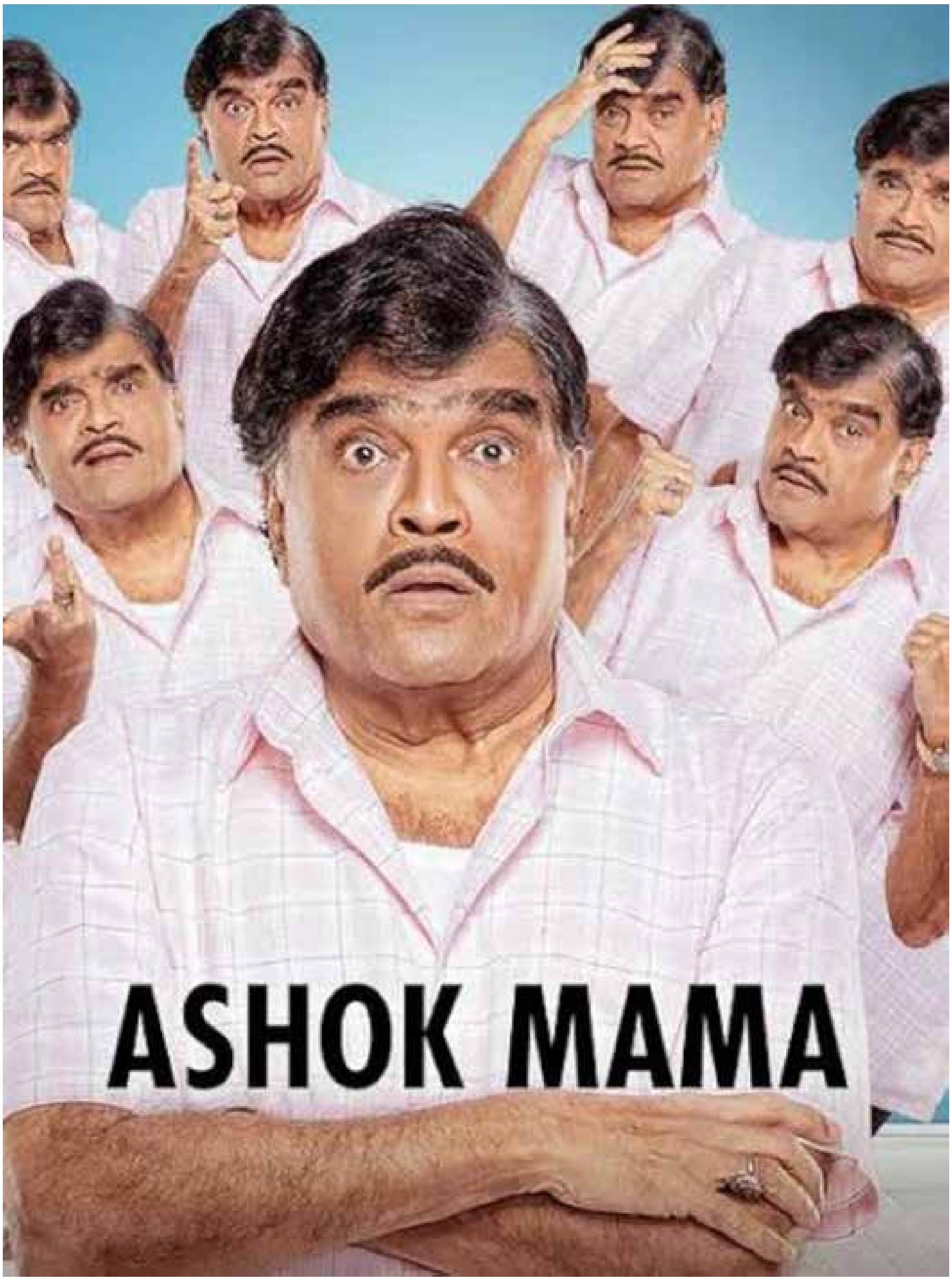
xviii. According to the information and explanations given to us, there was no resignation of the statutory auditors of the Company during the year. The previous statutory auditors vacated office upon completion of their maximum permissible term pursuant to the mandatory auditor rotation provisions of Section 139(2) of the Companies Act, 2013, and the Company appointed us as the statutory auditors at the Annual General Meeting held on September 30, 2025. Accordingly, the reporting requirements under clause 3(xviii) of the Order regarding consideration of issues, objections, or concerns raised by an outgoing auditor upon resignation are not applicable.

xix. On the basis of our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us by the management, the Company is not required to set aside any amount towards Corporate Social Responsibility (CSR). Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For Anil A Masand & Co
Chartered Accountants
F.R.No. 100412W

sd/-
Anil A Masand
Proprietor
M. No. 037245
UDIN: 26037245CUWLH07669
Date : May 30, 2026
Place : Mumbai



ANNEXURE - B TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE IND AS FINANCIAL STATEMENTS OF BODHI TREE MULTIMEDIA LIMITED.

Referred to in paragraph (2)(f), under 'Report on Other Legal and Regulatory Requirements' of our Report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone Ind AS financial statements of Bodhi Tree Multimedia Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to standalone Ind AS financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India" (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone Ind AS financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone Ind AS financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to standalone Ind AS financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone Ind AS financial statements included obtaining an understanding of internal financial controls with reference to standalone Ind AS financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to standalone Ind AS financial statements.

Meaning of Internal Financial Controls with reference to Standalone Ind AS financial Statements

A company's internal financial control with reference to standalone Ind AS financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone Ind AS financial statements includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone Ind AS financial statements in accordance with generally accepted accounting principles, and that income and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone Ind AS financial statements.

Inherent Limitations of Internal Financial Controls with reference to Standalone Ind AS Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone Ind AS financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone Ind AS financial statements to future periods are subject to the risk that the internal financial control with reference to standalone Ind AS financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to standalone Ind AS financial statements and such internal financial controls with reference to Standalone Ind AS financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to standalone Ind AS financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Anil A Masand & Co
Chartered Accountants
F.R.No. 100412W

sd/-
Anil A Masand
Proprietor.
M.No. 037245
UDIN: 26037245CUWLH07669
Date : May 30, 2026
Place : Mumbai

STANDALONE BALANCE SHEET
as at March 31st, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Note	Year ended As At 31-03-2026 Rupees	Year Ended As at 31-03-2025 Rupees
I	**ASSETS**			
	Non-current assets			
	Property, plant and equipment and Intangible Assets			
	Property, plant and equipment	4	7.10	4.99
	Intangible Assets	4A	14.98	14.98
	Right to Use Assets	4B	175.80	57.75
	Financial assets			
	- Investments	5	825.59	4.43
	- Loans	6	942.42	632.08
	Other non-current financial assets	7	1,198.10	104.57
	Deferred tax assets	8	7.63	3.12
	Other non-current assets	9	1,250.75	19.57
	Total non-current assets		**4,422.36**	**841.49**
	Current assets			
	Inventories	10	2,262.40	2,013.60
	Financial assets			
	- Trade receivables	11	2,028.82	1,302.22
	- Cash and cash equivalents	12	15.11	4.36
	Other current assets	13	5,617.88	3,712.74
	Total current assets		**9,924.21**	**7,032.92**
	Total Assets		**14,346.57**	**7,874.41**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

STANDALONE BALANCE SHEET
for the year ended March 31, 2026

Sr. No	Particulars	Note	As at 31 March 2026	As at 31 March 2025
			Rupees	Rupees
II	**EQUITY AND LIABILITIES**			
	Equity			
	- Equity share capital	14	1,816.98	1,249.60
	- Other equity	15	6,308.16	1,976.83
	Total equity		**8,125.14**	**3,226.43**
	Non-current liabilities			
	Financial Liabilities			
	- Borrowings	16	-	-
	- Lease Liabilities	17	94.37	21.45
	Total non-current liabilities		**94.37**	**21.45**
	Current liabilities			
	Financial Liabilities			
	- Borrowings	18	3,345.63	2,094.49
	- Lease Liabilities	17	93.18	42.94
	- Trade payables	19		
	- Total outstanding dues of micro and small enterprise		-	-
	- Total outstanding dues of creditors other than micro and small enterprises		2,043.57	1,434.93
	Other financial liabilities	20	5.23	2.52
	Other current liabilities	21	379.04	575.37
	Provisions Current Tax Liabilities (Net)	22	260.41	476.28
	Total current liabilities		**6,127.06**	**4,626.53**
	Total liabilities		**6,221.43**	**4,647.98**
	Total Equity and liabilities		**14,346.57**	**7,874.41**

Significant accounting policies and notes to standalone financial statements 1 to 45

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For **ANIL A. MASAND & CO.**
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245CUWLHO7669

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

STANDALONE STATEMENT OF PROFIT AND LOSS
for the year ended March 31, 2026

Particulars	Note	For Year ended 31 March 2026	For the year ended 31 March 2025
		Rupees	Rupees
Income:			
Revenue from operations	23	5,418.34	6,415.15
Other Income	24	296.34	101.00
Total income		**5,714.68**	**6,516.15**
Expenses:			
Cost of production	25	4,684.93	5,947.07
Changes in inventories	26	(248.80)	(716.04)
Employee Benefits Expenses	27	142.76	119.41
Finance Cost	28	335.68	198.23
Depreciation and amortization expenses	29	68.19	31.12
Other Expenses	30	261.58	180.06
Total expenses		**5,244.34**	**5,759.85**
Profit before Exceptional Item and Tax		**470.34**	**756.30**
Exceptional Item		**-**	**-**
Profit before Tax		**470.34**	**756.30**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

STANDALONE STATEMENT OF PROFIT AND LOSS
for the year ended March 31, 2026

Particulars	Note	For Year ended 31 March 2026	For the year ended 31 March 2025
		Rupees	Rupees
Tax Expenses:	8		
- Current tax		(151.40)	(211.47)
- Tax Expenses of Earlier years		-	-
- MAT Credit Entitlement		13.88	(18.69)
- Deferred tax		2.86	(0.53)
Profit for the year (A)		**335.69**	**525.62**
Other Comprehensive Income			
(i) Items that will not be reclassified to statement of profit and loss			
Remeasurements of post-employment benefit obligations		-	-
Income tax relating to above		-	-
Total Other Comprehensive Income (B)		**-**	**-**
Total Comprehensive Profit for the year (A+B)		**335.69**	**525.62**
Earnings per equity share Basic & Diluted (of face Value Rs. 1 each)	32		
Basic		**0.18**	**0.42**
Diluted		**0.18**	**0.42**

Significant accounting policies and notes to standalone financial statements 1 to 45
The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For **ANIL A. MASAND & CO.**
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245CUWLH07669

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

STANDALONE STATEMENT OF CASH FLOWS
for the year ended March 31, 2026

Sr. No.	Particulars	For Year ended 31 March 2026	For the year ended 31 March 2025
		Rupees	Rupees
A)	**Cash flow from operating activities:**		
	Profit for the period	470.34	756.30
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	68.19	31.12
	Finance cost	335.68	198.23
	Changes in assets and liabilities		
	Changes in Inventories	(248.80)	(716.04)
	Trade receivables and unbilled revenue	(2,631.74)	(1,936.47)
	Other Current Assets		
	Loans, other financial assets and other assets	(2,635.05)	(497.18)
	Other non-current financial assets		
	Loans & Advance		
	Trade payables	608.64	191.54
	Other financial liabilities, other liabilities and provisions	(286.32)	706.78
	Lease Liabilities		
	Other financial liabilities		
	Other current liabilities		
	Provisions		
	Cash generated from operations	**(4,319.06)**	**(1,265.73)**
	Income taxes paid	(139.17)	(211.47)
	Net cash generated by operating activities	**(4,458.23)**	**(1,477.20)**
B)	**Cash flow from investing activities:**		
	Property, plant and equipment	(188.34)	(2.01)
	Investment in Non Current Assest	(821.16)	(1.53)
	Net cash generated from investing activities	**(1,009.50)**	**(3.54)**
C)	**Cash flow from financing activities:**		
	Proceeds from Short Term Borrowings	1,251.14	1,629.93
	Proceeds from long term borrowings	-	-
	Repayment of long term borrowings	-	(2.17)
	Dividend	-	-
	Finance Cost	(335.68)	(198.23)
	Right Shares issued	4,563.02	-
	Net cash generated from financing activities	**5,478.48**	**1,429.53**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	**10.75**	**(51.22)**
	Cash and cash equivalents at the beginning of the period	**4.36**	**55.58**
	Cash and cash equivalents at the end of the period	**15.11**	**4.36**

In terms of our report attached
For **ANIL A. MASAND & CO.**
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245CUWLHO7669

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

Standalone Statement of changes in Equity
for the year ended 31 March 2026

(Rs. in Lakhs)

	Equity Share Capital	Reserves & Surplus		Comprehensive Income (OCI) Remeasurements of defined benefit plans	Total
		Retained earnings	Securities premium		
Balance as at 31 March 2024	**1,249.60**	**770.11**	**681.10**	**-**	**2,700.81**
Right Issue made during the year	-	-	-	-	-
Prefrential Issue made during the year	-	-	-	-	-
Security premium on share issue during the year	-	-	-	-	-
Profit for the year	-	525.62	-	-	525.62
Other comprehensive income for the year	-	-	-	-	-
Balance as at 31 March 2025	**1,249.60**	**1,295.73**	**681.10**	**-**	**3,226.43**
Right Issue made during the year	555.38	-	3,887.64	-	4,443.02
Prefrential Issue made during the year	12.00	-	108.00	-	120.00
Security premium on share issue during the year	-	-	-	-	-
Profit for the year	-	335.69	-	-	335.69
Other comprehensive income for the year	-	-	-	-	-
Balance as at 31 March 2026	**1,816.98**	**1,631.43**	**4,676.74**	**-**	**8,125.14**

Significant accounting policies and notes to standalone financial statements 1 to 45

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For **ANIL A. MASAND & CO.**
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245CUWLHO7669

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

1 Background

Bodhi Tree Multimedia Ltd. ('the Company') was incorporated on 4th July, 2013 under the Companies Act, 1956 and is listed on BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE) in India. The company has received migration approval from NSE i.e. the company has been migrated from NSE emerged platform to mainboard platform of the exchange (NSE & BSE) w.e.f 15th February 2023 Accordingly the securities of the company are listed and traded on mainboard of NSE & BSE from 15th February 2023. The Company has established itself as a leader in television content in India particularly for Hindi language content and has also successfully ventured in the regional television content market and Internet based program. The registered office and principal place of business of the Company is Plot No. B-28, 6th Floor, Bhukhanvala Chambers, Veera Industrial Estate, Off Link Road, Andheri (W), Mumbai- 400053.

The company was originally incorporated as Bodhi Tree Multimedia Pvt. Ltd on 4th July, 2013 under Companies Act, 1956. The company has been converted in to Public Limited Company under Section 18 of the Companies Act, 2013 w.e.f. 01.09.2020 and the name of the company has been changed into Bodhi Tree Multimedia Ltd. w.e.f 01.09.2020.

The separate financial statements (hereinafter referred to as "Financial Statements") of the Company for the year ended 31st March 2026 were authorized for issue by the Board of Directors at their meeting held on 30th May 2026.

.2 Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the Financial Statements.

A. Basis of preparation and other significant accounting policies

(i) Basis of preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act and rules framed thereunder and guidelines issued by the Securities and Exchange Board of India (SEBI). The financial statements have been prepared under the historical cost convention and on the accrual basis.

(ii) Rounding of amounts

All amounts disclosed in the financial statements have been rounded off to the nearest Lakhs with two decimals thereof, unless otherwise stated. Zero "0.00" denotes amount less than 500.

(iii) Current and non-current classification

Assets and liabilities are classified as current if expected to realize or settle within twelve months after the balance sheet date. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Based on the nature of products/services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained it's operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

B. Property, Plant and Equipment

(i) All Property, Plant and Equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

(ii) Right-of-use (ROU) assets are stated at cost, less accumulated depreciation and impairment loss, if any. The carrying amount of ROU assets is adjusted for remeasurement of lease liability, if any, in future. Cost of ROU assets comprises the amount of initial measurement of lease liability, lease payments made before the commencement date (net of incentives received), initial direct costs and present value of estimated costs of dismantling and restoration.

C. Intangible Assets

Intangible assets under development comprises cost of intangible assets and related expenses that are not yet ready for their intended use at the reporting date.

D. Depreciation methods, estimated useful lives and residual value

(i) Depreciation is calculated using the straight-line method to allocate the cost of the asset, net of their residual values, if any, over their estimated useful lives which are in accordance with the useful lives prescribed under Schedule II to the Companies Act, 2013

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is higher than its estimated recoverable amount.

Gains or losses arising from the retirement or disposal of a property, plant and equipment assets are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

(ii) Leasehold building and leasehold improvements are amortized over the period of lease or useful life of assets, whichever is lower.

(iii) ROU assets are depreciated on straight line basis from the commencement date to the end of useful life of asset or lease term whichever is earlier.

E. Derecognition of property, plant and equipment / intangible assets

The carrying amount of an item of property, plant and equipment / intangible assets / investment property is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangible assets / investment property is measured as the difference between the net disposal in proceeds and the carrying amount of the item and is recognised in the statement of profit and loss when the item is derecognized.

F. Lease

Lease liability associated with assets taken on lease (except short-term and low value assets) is measured at the present value of lease payments to be made. Lease payments are discounted using the interest rate implicit in the lease. Lease payments comprise fixed payments in relation to the lease (less lease incentives receivable), variable lease payments, if any and other amounts (residual value guarantees, penalties, etc.) to be payable in future in relation to the lease arrangement. Lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification.

G. Segments reporting:

Operating segments are reported in a manner consistent with the reporting provided to the chief operating decision maker. The chief operating decision maker of the Company consists of the managing director, chief executive officer and chief financial officer which assesses the financial performance and position of the Company, and makes strategic decisions.

H. Foreign Currency Translation:

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Indian rupee (INR), which is company's functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in Statement of Profit and Loss. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

I. Inventories (Content under development):

Inventories of television programs and web series (content) under development are stated at lower of unamortized cost of production (including attributable / allocable production costs and expenses) or net realizable value. Cost of content production includes costs incurred during the conceptualization and pre-production phases also and are amortized on commercialization of such content.

J. Financial Instruments

Financial instruments is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition of financial assets and liabilities

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the statement of profit and loss.

I. Financial assets

A) Subsequent measurement

Financial assets are classified into the specified categories i.e. amortized cost, fair value through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

B) Derecognition of financial assets

A financial asset is derecognized only when

(a) The Company has transferred the rights to receive cash flows from the financial asset or the rights have expired or

(b) The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

C) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

II. Financial liabilities and equity instruments

Debt or equity instruments issued by the Company are classified as either financial liabilities or as equity instrument, in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax.

A) Subsequent measurement

Financial liabilities measured at amortized cost:

Financial liabilities are subsequently measured at amortized cost using the effective interest rate (EIR). Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the statement of profit and loss.

B) Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

K. Revenue Recognition:

The Company derives revenue from producing television programs, Internet series to its customers. The Company identifies and evaluate each performance obligation under the contract. Revenue recognition is based on the delivery of performance obligations and an assessment of when control is transferred to the customer. Revenue is recognized either when the performance obligation in the contract has been performed ('point in time' recognition) or 'over time' as control of the performance obligation is transferred to the customer.

Revenue generated from the commissioned television programs and Internet series produced for broadcasters is recognized over the period of time over the contract period.

Revenue excludes any taxes and duties collected on behalf of the government..

L. Interest and Dividend Income:

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's carrying amount on initial recognition.

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

M. Income Tax:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred Tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward tax credits only if it is probable that future taxable amounts will be available to utilise those temporary differences, tax losses and tax credits.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss.

N. Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short- term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of Cash Flow Statement, Cash and cash equivalents are considered net of outstanding overdrafts, if any, as they are considered an integral part of Company's cash management.

O. Trade receivable:

Trade receivable are recognized initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

P. Impairment of assets:

Non-Financial assets are tested for impairment whenever events or hanges in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit or Loss.

Q. Provisions and Contingent Liabilities:

The Company recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated. Provisions are not recognised for future operating losses.

If the effect of time value of money is material, provisions are discounted using a current pre tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

Contingent assets are not recognised in the financial statements, however they are disclosed where the inflow of economic benefits is probable. When the realization of income is virtually certain, then the related asset is no longer a contingent asset and is recognised as an asset.

R. Earnings Per Share:

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company

- by the weighted average number of equity shares outstanding during the financial year

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

S. Borrowing cost:

"Borrowing Cost includes interest expense calculated using the effective interest method under Ind AS 109 and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

All other borrowing costs are charged to the standalone statement of Profit and Loss in the period in which they are incurred."

T Employee Benefits

i. Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

ii. Long Term Employee Benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability as at the Balance Sheet date on the basis of actuarial valuation.

3. Critical Estimates and Judgments

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involve a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgments are:

A. Estimated useful life of Tangible Assets:

The Company reviews the useful lives and carrying amount of Property, Plant and Equipment at the end of each reporting period. This reassessment may result in change in depreciation and amortisation expense in future periods

B. Estimation of Current Tax Expense and Income Tax Payable / Receivable:

The calculation of Company's tax charge necessarily involves a degree of estimation and judgement in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process. The final resolution of some of these items may give rise to material adjustment to taxable profits/losses.

C. Estimation of Contingent Liabilities:

The company exercises judgment in measuring and recognising provisions and the exposures to contingent liabilities which is related to pending litigation or other outstanding claims. Judgment is necessary in assessing the likelihood that a pending claim will succeed, or a liability will arise, and to quantify the possible range of the financial settlement. Because of the inherent uncertainty in this evaluation process, actual liability may be different from the originally estimated as provision or contingent liability.

D. Recognition of Deferred Tax Assets:

The recognition of deferred tax assets is based upon whether it is probable that sufficient taxable profits will be available in the future against which the reversal of temporary differences will be offset. In assessing the realizability of deferred tax assets, the Company considers the extent to which it is probable that the deferred tax asset will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment.

E. Impairment of Trade Receivables:

Trade receivables are typically unsecured and are derived from revenue earned from customers. Credit risk has been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses expected credit loss model to assess the impairment loss or gain. The company uses a provision matrix and forward-looking information and an assessment of the credit risk over the expected life of the financial asset to compute the expected credit loss allowance for trade receivables.

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

F. Impairment assessment of Investments carried at cost:

The Company conducts impairment review of the investments in subsidiaries, Joint venture & associates whenever events or changes in circumstances indicate their carrying amounts may not be recoverable or tests for impairment annually. Determining whether an asset is impaired requires an estimation of the recoverable amount, which requires the Company to estimate the value in use which is based on future cash flows and suitable discount rate in order to calculate the present value.

BODHI TREE MULTIMEDIA LIMITED
Notes To Standalone Financial Statements For The Year Ended March 31, 2026
(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

Totalrs in Lakhs

Description of Assets	Right to Use Assets	Intangible Assets under development	Computer & Laptops	Furniture & fixtures	Office Equipment's	Total
I. Gross carrying amount						
As at March 31, 2024	**128.40**	**14.98**	**8.21**	**0.42**	**20.61**	**172.62**
Additions	-	-	3.01	-	-	3.01
Less: Disposal	-	-	-	-	-	-
As at March 31, 2025	**128.40**	**14.98**	**11.22**	**0.42**	**20.61**	**175.63**
Additions	185.04	-	0.28	-	3.02	188.34
Less: Disposal	-	-	-	-	-	-
As at March 31, 2026	**313.44**	**14.98**	**11.49**	**0.42**	**23.64**	**363.96**
II Accumulated depreciation / amortisation						
Upto March 31, 2024	**40.51**	**-**	**6.41**	**0.42**	**19.44**	**66.78**
Charge for the year	30.13	-	0.64	-	0.35	31.12
Less: Disposal	-	-	-	-	-	-
Upto March 31, 2025	**70.65**	**-**	**7.05**	**0.42**	**19.79**	**97.91**
Charge for the year	67.00	-	0.85	-	0.35	68.19
Less: Disposal	-	-	-	-	-	-
Upto March 31, 2026	**137.64**	**-**	**7.89**	**0.42**	**20.14**	**166.10**
III. Net carrying amount						
As at March 31, 2025	**57.75**	**14.98**	**4.17**	**0.00**	**0.82**	**77.72**
As at March 31, 2026	**175.80**	**14.98**	**3.60**	**0.00**	**3.50**	**197.87**

Net carrying amount		**31-Mar-26**	**31-Mar-25**
Property, plant and equipment		7.10	4.99
Intangible Assets under development		14.98	14.98

NOTE 4A: Intangible Assets under development aging Schedule

	Amount in CWIP for a period of				
Intangible Assets under development	**Less than 1 year**	**1-2 Years**	**2-3 Years**	**More than 3 years**	**Total**
Projects in progress	-	6.00	8.98	-	14.98
Projects temporarily suspended	-	-	-	-	-

NOTE 4B : RIGHT TO USE ASSETS

Net carrying amount	**31-Mar-26**	**31-Mar-25**
Right to Use Assets (refer table in Note 4)	175.80	57.75

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

5. Non-current investments

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
a)Investments measured at cost		
i) Investments in Company/Partnership Firm		
Investment in Company / Limited Liability Partnership Firm	825.59	4.43
Total	**825.59**	**4.43**

*Name of Company / Firm	Total Capital
Phataka Films LLP	1.00
Vasudhara Media Venture Pvt. Ltd.	1.00
Dharmaveer Media City Pvt. Ltd.	0.90
M J Creative Stuido Pvt. Ltd.	0.51
Maa Shanti Motion Pictures Pvt.Ltd.	0.51
Samidha Khalid Ventures Pvt.Ltd.	0.51
Mad Lab Alpha Pvt Ltd (Refer Note 38 (i))	0.51
Bodhi Media Network Pvt Ltd (Refer Note 38 (i))	0.51
Moving Image Studios Pvt Ltd (Refer Note 38 (ii))	700.14
Lehren Networks Pvt Ltd (Refer Note 38 (iii))	120.00
Total	**825.59**

6. Non-Current Loan

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Unsecured, Considered good		
to Related Parties* (Refer Note 31)	942.42	632.08
Total	**942.42**	**632.08**

*loan to related party is repayable on demand

7. Other non-current financial assets

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Unsecured, Considered good		
Security Deposit	75.26	33.72
Bank FDRs	1,074.00	69.27
Accrued Interest	48.84	1.58
Total	**1,198.10**	**104.57**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

8. Deferred tax assets

(a) The major components of income tax are as under:

Income tax related to items recognized directly in the statement of profit and loss during the year

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Current Tax	**151.40**	**211.47**
Adjustment for current tax of prior periods	-	-
MAT Credit Entitlement	(13.88)	18.69
Total current tax expenses	**137.52**	**230.16**
Deferred tax charge / (credit)	(2.86)	0.53
Total tax expense reported in the statement of profit and loss	**134.65**	**230.68**
(b) Reconciliation of tax expense and the accounting profit multiplied by tax rate		
Accounting profit / (loss) before tax		
Income tax		
Statutory income tax @ of 27.82% (2025: 27.82%).	130.85	210.40
Tax effect of earlier years.	-	-
Net Tax effect on deductible and non-deductible expenses.	3.80	20.28
Tax expense recognized in the statement of profit and loss	**134.65**	**230.68**

Note: The statutory tax rate is the standard effective corporate income tax rate in India. The tax rate for deferred tax assets for the year ended 31 March 2026 is 27.82% (2025: 27.82%). Deferred tax assets and liabilities are offset where the Company has a legally enforceable right to do so.

	Balance sheet		Recognized in the statement of profit and loss	
	31-03-2026	**31-03-2025**	**31-03-2026**	**31-03-2025**
(c) Deferred tax relates to the following:				
Deductible temporary differences				
Lease Liabilty is not deductible in Income Tax.	52.18	17.91	(34.26)	6.72
Share Issue Expenses is 1/5th each year allowable.	4.20	6.04	1.84	3.02
Taxable Temporary Difference				
Depreciation and amortization on property, plant, equipment and intangible assets.	48.75	20.84	(29.56)	9.22
Change in Effective Interest rate on change on Term loan.				0.83
	7.63	**3.12**	**(2.86)**	**0.53**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

9. Other non-current assets

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Other Advances (Unsecured)		
Others - considered good	1,195.89	6.50
- considered doubtful		
Balances with government authorities - MAT Credit Entitlement	-	(13.88)
Prepaid Expenses	54.86	26.95
Total	**1,250.75**	**19.57**

10. Inventories (valued at lower of cost and net realisable value)

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Inventory : Work-in-Progress	2,262.40	2,013.60
Total	**2,262.40**	**2,013.60**

11. Trade receivables (Unsecured)

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
- Considered good	2,028.82	1,302.22
- which have significant increase in credit risk	-	-
- credit impaired	-	-
	2,028.82	**1,302.22**
Less: Allowances for significant increase in credit risk	-	-
Less: Allowances for credit impaired receivables	-	-
Less: Allowances for expected credit loss	-	-
Total	**2,028.82**	**1,302.22**

Trade Receivables ageing schedule as at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	1,936.63	0.60	64.90	-	26.69	2,028.82

Trade Receivables ageing schedule as at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	1,053.06	0.36	222.11	-	26.69	1,302.22

12. Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Balance with banks		
- in current accounts	-	0.21
Cash on hand	15.11	4.15
Total	**15.11**	**4.36**

13. Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Unsecured, considered good		
Loans and Advances to Related Parties		
- to Related Parties	-	-
- to Others	-	-
Balances with government authorities - Direct taxes	165.83	362.23
Contract Assets	3,831.75	2,369.97
Advance to supplier	1,619.85	980.34
Others Advances	0.45	0.20
Total	**5,617.88**	**3,712.74**

14. Equity share capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Rupees	No. of shares	Rupees
Authorised				
Equity shares of Rs.1 each	18,50,00,000	1,850.00	12,50,00,000	1,250.00
	18,50,00,000	**1,850.00**	**12,50,00,000**	**1,250.00**
Issued, subscribed and paid-up				
Equity shares of Rs.1 each fully paid up	18,16,97,777	1,816.98	12,49,60,000	1,249.60
	18,16,97,777	**1,816.98**	**12,49,60,000**	**1,249.60**

Footnotes :

(i) The members of the Company had previously approved the increase in Authorised Share Capital from Rs. 1,250.00 Lakhs (1,25,00,000 Equity Shares of Rs. 10 each) to Rs. 1,450.00 Lakhs (1,45,00,000 Equity Shares of Rs. 10 each), and subsequently to Rs. 1,850.00 Lakhs (1,85,00,000 Equity Shares of Rs. 10 each) vide Ordinary Resolution passed at the Extraordinary General Meeting (EGM) held on November 21, 2023. Further, the members approved the sub-division (stock split) of the nominal value of equity shares from Rs. 10 each to Rs. 1 each at the EGM held on March 13, 2024, resulting in an aggregate Authorised Share Capital of Rs. 1,850.00 Lakhs divided into 18,50,00,000 Equity Shares of Rs. 1 each.

In the financial statements for the year ended March 31, 2025, the Authorised Share Capital was erroneously presented as Rs. 1,250.00 Lakhs (12,50,00,000 Equity Shares of Rs. 1 each) due to an inadvertent clerical omission.

(ii) On Mar 18, 2025, the Rights Issue Committee at its meeting approved the issuance of 5,55,37,777 Equity Shares of face value of Rs. 1 each at a price of Rs. 8 per Equity Share (including a premium of Rs.7 per Equity Share), to existing equity shareholders on the record date (March 24, 2025) on rights basis for an amount aggregating to 4,443.02 Lakhs. The issue opened for subscription on April 15, 2025 and closed on May 14, 2025. on May 28, 2025, Company allotted 5,55,37,777 fully paid - up Equity Shares on receipt of full consideration of Rs. 8 per equity share, which was aggregating to Rs. 4,443.02 Lakhs.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

(iii) During the year ended March 31, 2026, the Company allotted 12,00,000 Equity Shares of face value of Rs. 1 each at a premium of Rs. 9 per share (issue price of Rs. 10 per share) on a preferential basis on March 21, 2026, for consideration other than cash (share swap), towards the acquisition of a 20% equity stake in Lehren Networks Private Limited.

a) Reconciliation of number of shares and amount outstanding at the beginning and at the end of the year
Equity shares

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Rupees	No. of shares	Rupees
At the beginning of year	12,49,60,000	1,249.60	12,49,60,000	1,249.60
Issued during the year	5,67,37,777	567.38	-	-
Outstanding at the end of year	18,16,97,777	1,816.98	12,49,60,000	1,249.60

b) Rights, preferences and restrictions attached to shares
Equity shares
The Company has only one class of equity shares having par value of Rs. 1 per share. On a show of hands every member present in person shall have one vote; and upon a poll, the voting rights of members shall be in proportion to their share of the paid equity share capital of the Company. The Company in General meeting may declare dividends to be paid to members according to their respective rights, but no dividend shall exceed the amount recommended by the Board, but the Company in General Meeting may declare a smaller dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Shareholders holding more than 5 percent shares of the aggregate shares in the company

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Share Held	% of total holding	No. of Share Held	% of total holding
Equity shares of Rs. 1 each				
- Mautik Ajit Tolia	4,39,96,739	24.21%	4,39,96,739	35.21%
- Augmenta Value Trust	1,64,92,805	9.08%	68,85,697	5.51%

d) Shareholding of Promoters
Shares held by promoters at the end of the year 31st March 2026

Promoter Name	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,39,96,739	24.21%	-10.99%
Sukesh Devidas Motwani	1,00,000	0.06%	-0.02%

Shares held by promoters at the end of the year 31st March 2025

Promoter Name	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,39,96,739	35.21%	-0.01%
Sukesh Devidas Motwani	1,00,000	0.08%	-0.12%

15. Other Equity

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Share Premium	4,676.74	681.10
Retained Earnings	1,631.42	1,295.73
Other comprehensive income	-	-
Total	**6,308.16**	**1,976.83**
(i) Share Premium		
Opening Balance	681.10	681.10
Add: Premium on Right Issue (Refer Note (iv) below)	3,887.64	-
Add: Premium on Prefrential allotment (Refer Note (iv) below)	108.00	-
Closing Balance	**4,676.74**	**681.10**
(ii) Retained Earnings		
Opening Balance	1,295.73	770.11
NNet Profit / (Loss) during the year	335.69	525.62
Closing Balance	**1,631.42**	**1,295.73**
(iii) Other comprehensive income		
Opening Balance	-	-
Add/Less: Transfer during the year	-	-
Closing Balance	**-**	**-**

(i) Securities premium is used to record the premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act, 2013.

(ii) General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes.

(iii) Retained earnings represent the accumulated earnings net of losses, if any, made by the Company over the years.

(iv) During the year ended March 31, 2026, an amount of Rs. 3,887.64 Lakhs (5,55,37,777 equity shares @ premium of Rs. 7 each) was credited to the Securities Premium Account on account of Right Shares issued on May 28, 2025.

(v) During the year ended March 31, 2026, an amount of Rs. 108.00 Lakhs (12,00,000 equity shares @ premium of Rs. 9 each) was credited to the Securities Premium Account pursuant to the preferential allotment made under the share swap arrangement on March 21, 2026.

16. Non-Current Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Unsecured, Considered Good		
Term Loans		
From Banks	31.70	77.35
From Other Financial Institution	663.64	1,120.52
LLess: Current maturities disclosed under "short-term borrowings" (Refer Note 18)	(695.34)	(1,197.87)
Total	**-**	**-**

17. Lease Liabilities

Particulars	Non Current		Current	
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
Lease Liailities	94.37	21.45	93.18	42.94
	94.37	**21.45**	**93.18**	**42.94**

18. Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Secured, Considered Good		
Cash Credit Facility from Banks (Refer Note i below)	2,650.01	761.48
Unsecured, Considered Good		
Loans and advances from related parties -Repayable on Demand	0.28	135.14
Loans and advances from Others		
Current Maturities of Long Term Borrowings		
From Banks	31.70	77.35
From Other Financial Institution	663.64	1,120.52
Total	**3,345.63**	**2,094.49**

Note (i) The Company has been sanctioned cash credit limit of Rs. 2,675 lakhs on the basis of hypothecation of current assets and collateral security equitable mortgage is immovable property of the director.

The quarterly returns and statements of current assets (comprising statements of book debts/trade receivables, unamortized content/inventory, and other operational monitoring statements) filed by the Company with such banks and financial institutions for each of the quarters during the financial year ended March 31, 2026, are in agreement with the books of account maintained by the Company. Consequently, there are no material differences or discrepancies, and no summary of reconciliation is required to be disclosed.

19. Trade payables

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Micro and Small Enterprises (Including acceptance) (Refer Note i and ii below)	-	-
Others (Refer Note i and ii below)	2,043.57	1,434.93
	2,043.57	**1,434.93**

Note i. The identification of Micro, Small and Medium Enterprises is based on Management's knowledge of their status. Disclosure of trade payables under other liabilities is based on information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

Note ii. Trade Payables ageing schedule: As at 31st March,2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	1,885.80	55.95	28.81	24.71	48.30	2,043.57
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

Trade Payables ageing schedule: As at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	1,085.43	204.40	31.98	65.40	47.72	1,434.93
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

20. Other current financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Interest accrued but not due on borrowings	5.23	2.52
Total	**5.23**	**2.52**

21. Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Statutory Dues	142.15	370.60
Expenses Payable	236.89	204.77
Total	**379.04**	**575.37**

22. Current Provisions

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Provision for income tax	260.41	453.91
Provision for Statutory Dues	-	22.37
Total	**260.41**	**476.28**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

23. Revenue from operations

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Sale of services:		
Commissioned television programs	2,813.79	2,047.41
Internet programs / Web Series	2,604.55	4,367.74
Total	**5,418.34**	**6,415.15**

24. Other income

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Interest on others	276.32	52.19
Liabilities / excess provisions written back	2.97	-
Other non operating Income	17.05	48.81
Total	**296.34**	**101.00**

25. Cost of Production Expenses

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Artists, directors, writes, technicians & other professional fees	3,569.81	4,605.74
Shooting and location expenses	313.42	395.31
Set properties and equipment hire charges	367.83	423.76
Food and refreshments charges	108.98	155.88
Sound expense	11.93	19.86
Editing, Dubbing, Subtitling & Branding	142.00	124.53
Production expenses including purchase of costumes and dresses	84.87	134.33
Insurance expense	18.46	14.32
Other production expenses	67.61	73.34
Total	**4,684.93**	**5,947.07**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

26. Change in Inventories

Particulars	As at 31 March 2025 Rupees	As at 31 March 2024 Rupees
Opening Balance		
Television serials, internet series	2,013.60	1,297.56
Closing Balance		
Television serials, internet series	2,262.40	2,013.60
Total	**(248.80)**	**(716.04)**

27. Employee benefits expenses

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Salaries and Wages - Employees	67.24	42.91
Directors Remuneration	72.00	72.00
Staff welfare expenses	3.52	4.50
Total	**142.76**	**119.41**

28. Finance cost

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Interest on Borrowings	317.98	186.25
Interest on lease liabilities	17.71	11.98
Total	**335.68**	**198.23**

29. Depreciation and amortization expenses

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Depreciation on property, plant and equipment (Refer Note 4)	1.19	0.99
Amortization on right-of-use assets (Refer note 4)	67.00	30.13
Total	**68.19**	**31.12**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

30. Other Expenses

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Admin Expenses	55.72	3.49
Power and fuel	5.40	4.65
Rent Expenses	18.41	18.67
Rent Ind AS	2.07	1.13
Repairs and maintenance Expenses	11.89	6.57
Communication expenses	0.07	0.35
Travelling Expenses	27.65	28.49
Printing and stationery	2.97	2.57
Advertising and sales promotion	17.59	9.28
Legal and professional fees	75.70	73.18
Auditors Remunaration (Refer note. 30.1)		
- As auditors - statutory audit	5.75	5.50
- For other matters	0.15	0.45
Miscellaneous expenses	1.29	0.63
Interest on TDS & GST	24.13	24.71
CSR Expenses	12.80	-
Total	**261.58**	**179.68**

30.1. Payments to Auditors

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Statutory Audit Fees	3.75	3.50
Limited Review Report	2.00	2.00
Other Services	0.15	0.45
Total	**5.90**	**5.95**

31. Disclosure under IND AS

I Disclosure under IND AS 24 - "Related-party Disclosures" are given below:

Related Party Disclosure:

A. Relationships

(i) **Enterprises where controls exits :**

Subsidiairies / Associate / Joint venture

1. Vasudhara Media Venture Pvt. Ltd.
2. MJ Creative Studios Pvt. Ltd.
3. Dharmaveer Media City Pvt. Ltd.
4. Guroudev Bhalla Screens LLP
5. Maa Shanti Motion Pictures Pvt. Ltd.
6. Samidha Khalid Ventures Pvt. Ltd.
7. Phataka Films LLP (JV)
8. Mad Lab Alpha Pvt. Ltd.
9. Moving Image Studio Private Limited
10. Story Weaver Collective LLP
11. Lehren Network Media Pvt Ltd
12. Bodhi Media Network Pvt Ltd

B. Key management personnel (KMP)

1. Mautik Ajit Tolia	Managing Director
2. Sukesh Devdas Motwani	Whole-Time Director
3. Nutan Jha	Director
4. Rahul Kanodia	Director
5. Suneel Kumar Jain	Director
6. Ajit Naik	Director
7. Ravi Bhavanishankar Bhatt	Chief Finance Oficer
8. Nirali Dishant Shah	Company Secretary

C. Ventures in which KMPs have significant influence

1. Sumukha Bodhitree Entertainment Pvt. Ltd. (KMP holds significant influence)

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

D. Transactions with related parties and outstanding balances as at year end :

Statement of transactions for the year and outstanding balance as at March 31, 2026

Sr. No.	Particulars	Subsidiairies / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	**Remuneration / Salary**					
	Mautik Tolia	-	36.00	-	-	**36.00**
	Sukesh Motwani	-	36.00	-	-	**36.00**
2	**Reimbursement of Exp. / Paid against services**					
	Mautik Tolia	-	98.14	-	-	**98.14**
3	**Purchases/Expenses**					
	Vasudhara Media Ventures Pvt. Ltd.	180.00	-	-	-	**180.00**
	MJ Creative Studio Pvt Ltd	293.41	-	-	-	**293.41**
4	**Interest Income**					
	Dharmaveer Media City Pvt Ltd	1.17	-	-	-	**1.17**
	MJ Creative Studio Pvt Ltd	1.32	-	-	-	**1.32**
	Vasudhara Media Ventures Pvt Ltd	62.67	-	-	-	**62.67**
	Mad Lab Alpha Pvt Ltd	10.61	-	-	-	**10.61**
	Moving Image Studios Pvt Ltd	3.89	-	-	-	**3.89**
5	**Loan / advance Taken**					
	Sukesh Motwani	-	8.21	-	-	**8.21**
	Mautik Tolia	-	245.31	-	-	**245.31**
6	**Loan / advance / Project Advance Given**					
	Vasudhara Media Ventures Pvt Ltd	1,600.89	-	-	-	**1,600.89**
	Mad Lab Alpha Pvt Ltd	212.09	-	-	-	**212.09**
	Moving Image Studios Pvt Ltd	243.50	-	-	-	**243.50**
	MJ Creative Studio Pvt Ltd	3.88	-	-	-	**3.88**
	Dharmaveer Media City Pvt Ltd	1.06	-	-	-	**1.06**
	Lehren Network Media Pvt Ltd	2.43	-	-	-	**2.43**
7	**Loan / advance / Project Advance Received Back**					
	Mautik Tolia Unsecured Loan	-	(118.00)	-	-	**(118.00)**
	Sukesh Motwani Unsecured Loan	-	(0.65)	-	-	**(0.65)**
	Vasudhara Media Ventures Pvt Ltd	(1,743.02)	-	-	-	**(1,743.02)**
	MJ Creative Studio Pvt Ltd	(10.63)	-	-	-	**(10.63)**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transactions for the year ended March 31, 2026

Sr. No.	Particulars	Subsidiairies / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
8	**Payments made on behalf of the related party**					
	Dharmaveer Media City Pvt Ltd	0.03	-	-	-	**0.03**
	MJ Creative Studio Pvt Ltd	0.08	-	-	-	**0.08**
	Maa Shanti Motion Pictures Pvt Ltd	0.03	-	-	-	**0.03**
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	**0.03**
9	**Amount Receivable/ (Payable)**					
	Mautik Tolia Re-imbursement	-	(13.71)	-	-	**(13.71)**
	Sukesh Motwani Unsecured Loan	-	(0.28)	-	-	**(0.28)**
	Phataka Films LLP	35.80	-	-	-	**35.80**
	Sumukha Bodhitree Entertainment Pvt Ltd	-	-	-	16.90	**16.90**
	Vasudhara Media Ventures Pvt Ltd - Loan	409.79	-	-	-	**409.79**
	Vasudhara Media Ventures Pvt Ltd - Creditors	(34.80)	-	-	-	**(34.80)**
	Dharmaveer Media City Pvt Ltd	10.86	-	-	-	**10.86**
	MJ Creative Studio Pvt Ltd	10.82	-	-	-	**10.82**
	MJ Creative Studio Pvt Ltd - Creditors	(340.35)	-	-	-	**(340.35)**
	Maa Shanti Motion Pictures Pvt Ltd	0.18	-	-	-	**0.18**
	Samidha Khalid's Ventures Pvt Ltd	0.05	-	-	-	**0.05**
	Mad Lab Alpha Pvt Ltd	212.09	-	-	-	**212.09**
	Moving Image Studios Pvt Ltd	243.50	-	-	-	**243.50**
	Lehren Network Media Pvt Ltd	2.43	-	-	-	**2.43**
	Guroudev Bhalla Screens LLP	(5.71)	-	-	-	**(5.71)**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transaction for the year ended March 31, 2025

Sr. No.	Particulars	Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP)	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	**Remuneration / Salary**					
	Mautik Tolia	-	36.00	-	-	**36.00**
	Sukesh Motwani	-	36.00	-	-	**36.00**
2	**Reimbursement of Exp. / Paid against services**					
	Mautik Tolia	-	62.98	-	-	**62.98**
3	**Sales / Other Income**					
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	**-**
	Gurudev Bhalla Screens LLP	-	-	-	-	-
4	**Interest Income**					
	Dharmaveer Media City Private Limited	0.94	-	-	-	**0.94**
	MJ Creative Studio Pvt Ltd	0.72	-	-	-	**0.72**
	Vasudhara Media Ventures Pvt Ltd	40.36	-	-	-	**40.36**
	Gurudev Bhalla Screens LLP	-	-	-	-	**-**
5	**Loan / advance Taken**					
	Mautik Tolia	-	33.31	-	-	**33.31**
6	**Loan / advance / Project Advance Given**					
	Vasudhara Media Ventures Pvt Ltd	913.37	-	-	-	**913.37**
	MJ Creative Studio Pvt Ltd	16.15	-	-	-	**16.15**
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	-	**-**
7	**Loan / advance / Project Advance Received Back**					
	Vasudhara Media Ventures Pvt Ltd	(373.18)	-	-	-	**(373.18)**
	Gurudev Bhalla Screens LLP	(7.36)	-	-	-	**(7.36)**
8	**Payments made on behalf of the related party**					
	Phataka Films LLP	0.04	-	-	-	**0.04**
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	14.04	**14.04**
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	**-**
	Dharmaveer Media City Private Limited	0.14	-	-	-	**0.14**
	MJ Creative Studio Pvt Ltd	0.63	-	-	-	**0.63**
	Maa Shanti Motion Pictures Private Limited	0.15	-	-	-	**0.15**
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	**0.03**
9	**Amount Receivable/(Payable)**					
	Mautik Tolia Unsecured Loan	-	(127.31)	-	-	**(127.31)**
	Sukesh Motwani	-	(7.83)	-	-	**(7.83)**
	Phataka Films LLP	35.80	-	-	-	**35.80**
	Sumukha Bodhitree Entertainment Pvt Ltd	-	-	-	16.90	**16.90**
	Vasudhara Media Ventures Pvt Ltd	725.92	-	-	-	**725.92**
	Dharmaveer Media City Private Limited	9.78	-	-	-	**9.78**
	MJ Creative Studio Pvt Ltd	17.50	-	-	-	**17.50**
	Maa Shanti Motion Pictures Private Limited	0.15	-	-	-	**0.15**
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	**0.03**
	Gurudev Bhalla Screens LLP	(5.71)	-	-	-	**(5.71)**

32. Disclosure under IND AS - 33 "Earnings Per Share":

Particulars	Units	31-03-2026	31-03-2025
Net Profit after taxation (As per the statement of profit and loss)	Rs. In Lakhs	335.69	525.62
Actual No. of Equity Shares outstanding at the end of the year	Nos.	18,16,97,777	12,49,60,000
Weighted Average number of equity shares outstanding during the period / year	Nos.	18,16,97,777	12,49,60,000
Basic earnings per share	Rs.	0.18	0.42
Diluted earnings per share	Rs.	0.18	0.42
Nominal value per share	Rs.	1.00	1.00

33. Disclosures pertaining to Ind AS 116 "Leases"

1. The Company as a lessee :

The following is the summary of practical expedients elected:

Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than twelve months of lease term.

(b) Carrying value Right-of-use assets (RoU) :

Description of Assets	Right to Use Assets
I. Gross carrying amount	
As at March 31, 2024	**128.40**
Additions	-
Less: Disposal	-
As at March 31, 2025	**128.40**
Additions	185.04
Less: Disposal	-
As at March 31, 2026	**313.44**
II. Accumulated depreciation / amortisation	
Upto March 31, 2024	**40.51**
Charge for the year	30.13
Less: Disposal	-
Upto March 31, 2025	**70.65**
Charge for the year	67.00
Less: Disposal	
Upto March 31, 2026	**137.64**
III. Net carrying amount	
As at March 31, 2025	**57.75**
As at March 31, 2026	**175.80**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

(c) The details of the lease liabilities are as follows:

Particulars	31-03-2026	31-03-2025
As at 1 April	64.39	88.56
Add: Accretion of interest	17.71	11.98
Add: Creation of lease liability	185.04	-
Less: Derecognition of lease liability during the year	-	-
Less: Payment of interest and principle as shown in the statement of cash flows under cash flows from financing activitie	(79.58)	(36.15)
Net carrying amount as at 31 March	**187.55**	**64.39**

Lease liabilities (Current)	93.18	42.94
Lease liabilities (Non Current)	94.37	21.45
Net carrying amount as at 31 March	**187.55**	**64.39**

(d) The following are the amounts recognised in the statement of profit and loss:

Particulars	31-03-2026	31-03-2025
Depreciation expense of right-of-use assets	67.00	30.13
Gain on derecognition of right-of-use asset	-	-
Interest expense on lease liabilities	17.71	11.98
Loss on derecognisation of Financial Liability	-	-

During the year ended March 31, 2026, the Company regularized the accounting treatment for an office premises lease (tenure of 22 months commencing October 01, 2024), which was previously accounted for on a straight-line rental basis. In accordance with Ind AS 116 Leases, the Company has recognized a Right-of-Use (ROU) Asset and a corresponding Lease Liability as of the lease commencement date.

Pursuant to the materiality assessment under Ind AS 1 Presentation of Financial Statements and Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors, Management determined that the impact of this prior period omission is not material to the financial statements taken as a whole. Consequently, prior period comparative figures have not been retrospectively restated, and the cumulative adjustment from October 01, 2024, to March 31, 2026, has been accounted for in the Statement of Profit and Loss for the year ended March 31, 2026.

The financial position and movement during the year are summarized below:

Financial Statement Line Item	Initial Recognition (at 01-10-2024)	Amortization / Adjustments up to 31-03-2026	Carrying Value as at March 31, 2026
Right-of-Use (ROU) Asset	28.82	(23.58)	5.24
Lease Liability	28.82	(22.94)	5.88
Security Deposit (at Amortized Cost)	3.96	0.44	4.40
Prepaid Rent	0.54	(0.44)	0.10

34. Expenditure in Foreign Currency

Particulars	31-03-2026	31-03-2025
	Rupees	Rupees
Other production expenses	-	-

35. Dividend paid and proposed

No Dividend was paid during the year ended 31st March 2026. In Previous year ended 31st March 2025 also no dividend was paid.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

36. Financial Assets & Liabilities

Particulars	Measured at :		
	Amortized Cost	FVTPL	FV OCI
Non-Current			
Financial Assets			
Investments in Subsidiairies / Associate / Joint venture	825.59	-	-
Loans	942.42	-	-
Other non-current financial assets	1,198.10	-	-
Financial Liabilities			
Borrowings	-	-	-
Lease Liabilities	94.37	-	-
Current			
Financial Assets			
Trade receivables	2,028.82	-	-
Cash and cash equivalents	15.11	-	-
Financial Liabilities			
Borrowings	3,345.63	-	-
Lease Liabilities	93.18	-	-
Trade payables	2,043.57	-	-
Other financial Liabilities	5.23	-	-

37. Financial risk management

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk are reviewed regularly to reflect changes in market conditions and the Company's activities.

i. Market Risks

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk such as equity price risk and commodity risk.

The company is not significantly exposed to foreign currency risk. Moreover, the company has no investments in equity shares thus the company is not exposed to price risk also.

ii. Interest rate Risk

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, management of the Company performs a corporate interest rate risk.

According to the Company interest rate risk exposure is only for floating rate borrowings. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year.

iii. Credit Risks

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities primarily trade receivables and from its loans and advances and other financial instruments.

Trade receivables

Customer credit risk is managed by each Project wise subject to the company's established policy, procedures and control relating to customer credit risk management.

The Company measures the expected credit loss of trade receivables and loan & advances customers wise based on historical trend. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no provision considered.

iv. Liquidity Risk

Liquidity risk is the risk that the company will face in meeting its obligations associated with its financial liabilities. The company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the company's credit rating and impair investor confidence.

The following table shows the maturity analysis of the company's financial liabilities as at the balance sheet date::

Particular	Less than 12 months	More than 12 months	Total
Borrowings	3,345.63	-	3,345.63
Lease Liabilities	93.18	94.37	187.55
Trade Payable	2,043.57	-	2,043.57
Other financial liabilities	5.23	-	5.23
Statutory Dues	142.15	-	142.15
Expenses Payable	236.89	-	236.89

v. Capital Management

The Company aim to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders.

The capital structure of the Company is based on management's judgment of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company does not distribute dividends to the shareholders.

38. Disclosures on Non-Current Invetsments

(i) During the year ended March 31, 2026, the Company made investments in newly incorporated entities, viz., Bodhi Media Network Private Limited and Mad Lab Alpha Private Limited. Consequent to investments made, these investments are carried at cost in accordance with Ind AS 27.

(ii) "Pursuant to the Share Purchase Agreement dated December 31, 2025, the Company acquired a controlling 50.01% equity stake in Moving Image Studios Private Limited (""MISPL""), comprising 10,004 equity shares of face value Rs. 10 each at an issue price of ₹ 6,998.60 per share (including a premium of Rs. 6,988.60 per share) for an aggregate cash consideration of Rs. 700.14 Lakhs.

Consequent to investments made, these investments are carried at cost in accordance with Ind AS 27.

Further, under the agreed transaction structure, the Company has committed to infuse additional capital of up to Rs. 600.00 Lakhs through non-cumulative, optionally convertible, redeemable, non-participating preference shares, to be deployed in tranches as per operational funding requirements.

(iii) Pursuant to the Share Purchase and Share Subscription Agreement ("SPSSA") dated November 27, 2025, the Board of Directors at its meeting held on March 21, 2026, approved and completed the acquisition of a 20% equity stake in Lehren Networks Private Limited ("LNPL"), comprising 2,00,000 equity shares of face value ₹ 10 each.

Consequent to the acquisition, LNPL has been classified as an Associate owing to the Company's significant influence. In the Standalone Financial Statements, this investment has been measured at cost in accordance with Ind AS 27 (Separate Financial Statements).

The total consideration of Rs. 120.00 Lakhs was discharged through a share swap arrangement (consideration other than cash), pursuant to which the Company allotted 12,00,000 equity shares of face value Rs. 1 each at an issue price of Rs. 10 per share (including a premium of Rs. 9 per share) on a preferential basis to the shareholders of Lehren Network Private Limited on March 21, 2026

39 Additional Information of Financial Statements

A Financial Statemenst were approved for issue by Board of Directors on May 30, 2026.

B The Company has identified "Production of Content for television and Internet Based Programs" as the only primary reportable segment and hence business segment disclosure as per IND AS - 108 is not applicable. The Company has no reportable geographical segment other than in India.

C Details of Loans given, investment made and Guarantee given covered under section 186(4) of the Companies Act, 2013.

(i) Loan given by Company to body corporate as at March 31, 2026. (Refer Note 6)

As at March 31, 2026, the aggregate outstanding loans and inter-corporate deposits granted by the Company stood at Rs. 2,239.70 Lakhs (inclusive of interest accrued amounting to Rs. 191.41 Lakhs).

Pursuant to Section 186(3) read with the Companies (Meetings of Board and its Powers) Rules, 2014, loans extended to the Wholly Owned Subsidiary ("WOS") aggregating to Rs. 409.79 Lakhs (inclusive of interest accrued of Rs. 56.41 Lakhs) are exempt from the computation of the statutory lending thresholds.

Excluding the aforesaid WOS exposure, the net regulated exposure subject to statutory limits stood at Rs. 1,728.33 Lakhs, which temporarily exceeded the permissible limit of Rs. 1,543.89 Lakhs (computed based on the preceding audited financial statements) by Rs. 184.43 Lakhs due to short-term liquidity deployments to operational counterparties.

Further, taking into account the accretion to Paid-up Share Capital and Securities Premium resulting from the Rights Issue executed during the year, the adjusted net worth structurally provides adequate headroom for the exposures within the revised limits of Section 186.

(ii) Investment made by company as at March 31, 2026. (Refer Note No. 5 and Note No. 38)

(ii) No Guarantee has been given by the company as at March 31, 2026.

40. Contingent Liabilities

Following contingent liability has not been provided for -

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
(i)	Disputed Direct Tax Demands	-	-
(ii)	Disputed Indirect Tax Demands (Refere note (a) below)	68.93	139.82
(iii)	Claims on company not acknowledged as debts (Refere note (b) below)	16.03	16.03

(a) During the year ended 31st March 2026, the Company have received orders from Goods and Service Tax Authorities against which appeal in pending with relevant authorities and the Management alongwith its Tax consultants expect that its position will be likely upheld on ultimate resolution and will not have any adverse effect on financial position and results of the Company.

(b) In respect of an ongoing legal dispute involving Mrs. Lakshmi S.R. Leelaram, Mr. S.R. Leelaram, Mr. Yogesh M.R., and Mr. S.R. Ramaswamy, an adverse order dated March 27, 2025, was passed against the Company awarding a claim of Rs. 16,02,721 along with interest @ 9% per annum. The contingent liability arising from this order was inadvertently omitted from the disclosures in the financial statements for the previous financial year ended March 31, 2025.

During the financial year ended as on March 31, 2026, the Company preferred an appeal challenging the said order before the Hon'ble High Court. Based on legal advice and evaluation of the merits of the case, the Management is of the view that the Company has strong legal grounds to succeed in the appeal. Consequently, no provision has been recognized in the financial statements, and the matter has been disclosed as a contingent liability (claim against the Company not acknowledged as debt) in accordance with Ind AS 37.

Amount includes Tax, interest and penalty thereon.

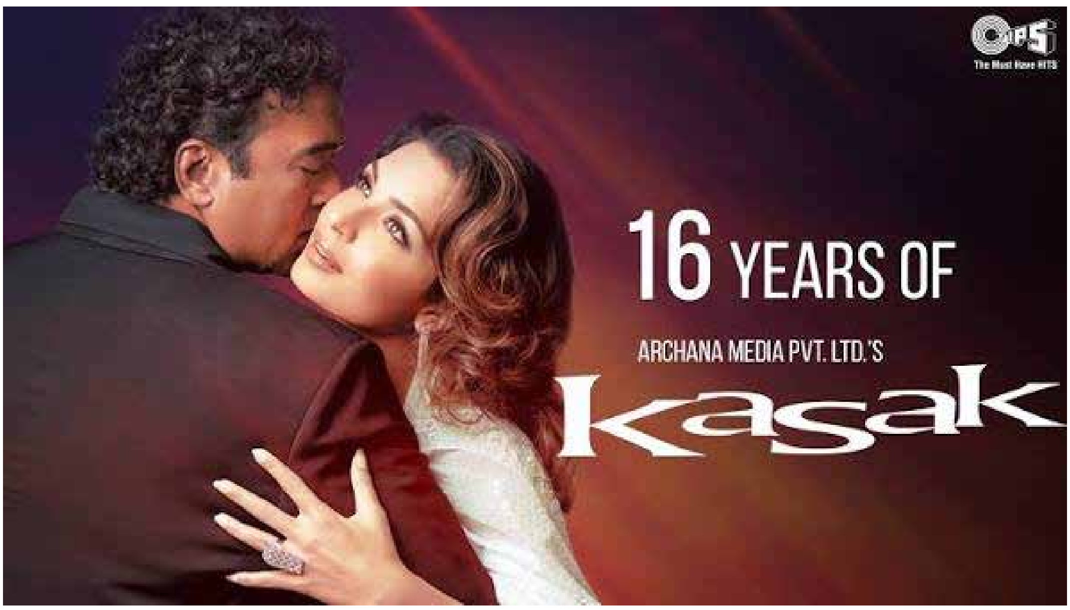
41. Details of Corporate social responsibility expenses

(i) CSR amount required to be spent as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof by the Company during the year is Rs. 12.77 Lakhs (Previous Year Rs. Nil).

(ii) Amount approved by the board to be spent towards CSR Activitiesduring the year is Rs. 12.80 Lakhs (Previous Year Rs. Nil).

(iii) The details of amount recognized as expense in the Statement of Profit or Loss under Note 30 above on CSR related activities is given below:

Particular	Amount (₹ in Lakhs)
Amount spent during the year ending on March 31, 2026 towards following :	**12.80**
i) Improving & Promoting Quality Education	
ii) Health Care, Hygiene & Medical Facilities	
iii) Rural Transformation & Protection of Natural Heritage, Art & Culture, Drought Relief	
Amount spent during the year ending on March 31, 2025 towards following :	NIL
i) Improving & Promoting Quality Education	
ii) Health Care, Hygiene & Medical Facilities	
iii) Rural Transformation & Protection of Natural Heritage, Art & Culture, Drought Relief	



42 Balance Confirmation

The Balance with respect to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings and other current assets and liabilities are subject to confirmation, and the balances are currently reported in the financial statements are as per the books of accounts.

43 To the best of information of the management, the disclosure requirements to be given pursuant to Gazette notification for amendments in Schedule III to the Companies Act, 2013 dated 24 March 2021 effective from 01 April 2021 pertaining to following matters are either disclosed or not applicable to the Company.

(i) During the year, the Company has not entered into any transaction with companies struck off under Section 248 of the Companies Act,2013 or Section 560 of Companies Act,1956.

(ii) No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

(iii) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(iv) There are no charges or satisfaction of charges yet to be registered with ROC beyond the statutory period.

(v) There are no transactions related to previously unrecorded income that have been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act,1961.

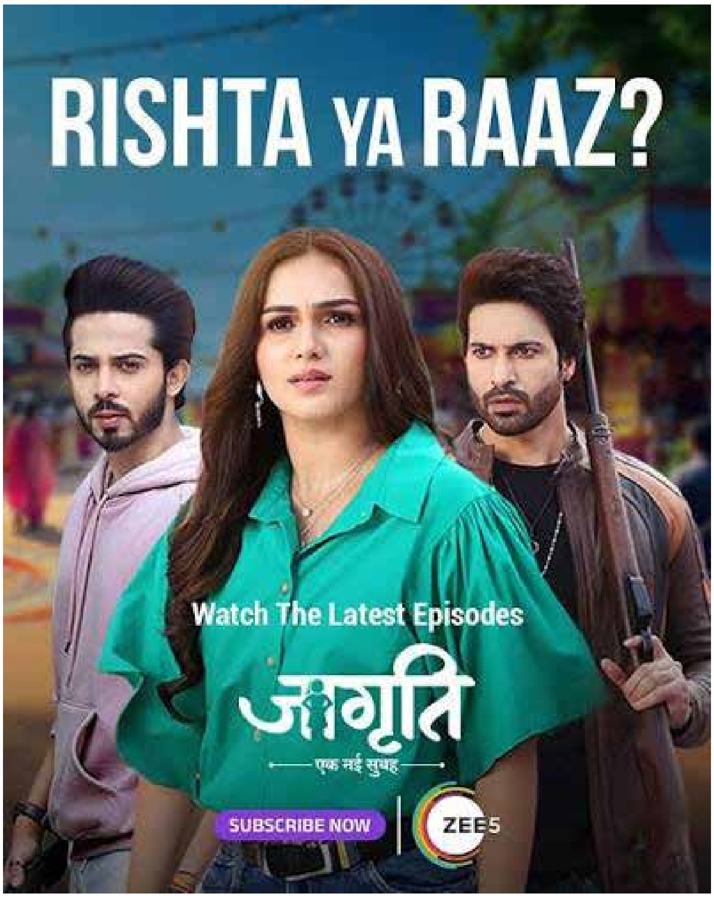
(vi) The Company has not traded or invested in Crypto currency or virtual currency during the financial year.

(vii) As per Clause (87) of section 2 and section 186(1) of the Companies Act, 2013 and Rules made thereunder, the Company is in compliance with the number of layers as permitted under the said provisions.

(viii) Utilization of borrowed funds and share premium

(a) No fund (which are material either individually or in the aggregate) has been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether , directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("funding parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



Note 44: Ratio Disclosure

Ratio	Numerator	Denominator	March 31, 2025	March 31, 2024	% Variance	Reason for Variance*
			Ratio	Ratio		
(a) Current Ratio	Current Assets	Current Liabilities	1.62	1.52	7%	-
(b) Debt-Equity Ratio	Debt (Total Borrowings)	Total Equity	0.41	0.65	-37%	Variance in Debt-Equity Ratio is due to increase in Equity share capital of the company.
(c) Debt Service Coverage Ratio	Profit for the period/year + Finance cost + Depreciation	Lease Liablilities + Interest Accrued on Borrowings	3.84	11.28	-66%	Variance in Debt Service Coverage Ratio is due to increase in lease libility.
(d) Return on Equity Ratio	Profit for the period/year	Average Total Equity	0.06	0.18	-67%	Variance in Return on Equity Ration is due to increase in Equity share capital of the company.
(e) Inventory turnover ratio	Revenue from operations	Average Inventory	2.53	3.87	-35%	Variance in Inventory Turnover Ratio is due to decrease in revenue during the year and increase in inventory during the year
(f) Trade Receivables turnover ratio	Revenue from operations	"Average Trade Receivable"	3.25	6.01	-46%	Variance in Trade Receivables turnover ratio is due to decrease in revenue during the year and increase in trade receivable during the year
(g) Trade payables turnover ratio	Total purchases	Average Trade Payable	2.70	4.04	-33%	Variance in Trade payables turnover ratio due to decrease in purchases/expenses during the year and increae in trade payable
(h) Net capital turnover ratio	Revenue from operations	Average Working Capital = Current Assets - Current Liabilities	1.43	2.90	-51%	Variance in Net capital turnover ratio is due to decrease in turnover and increase in working capital
(i) Net profit ratio	Profit for the period/year	Revenue from operations	0.06	0.08	-24%	-
(j) Return on Capital employed	Profit Before Tax + Finance cost	"Equity + Debt (Borrowings) Cash and Cash Equivalents"	0.10	0.30	-66%	Variance in Return on Capital employed due to decrease in profit and increase in Equity capital
(k) Return on investment	"Profit Before Tax + Finance cost	Total assets	0.06	0.12	-54%	Variance in Return on investment due to decrese in profit and increae in Assets
* given only if more than 25%						

45. Previous year's figures have been regrouped wherever necessary to confirm to the current year's classifications

Significant accounting policies and notes to standalone financial statements 1 to 45
The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For **ANIL A. MASAND & CO.**
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245CUWLH07669

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

CONSOLIDATED FINANCIAL STATEMENT

Consolidated Independent Auditor's Report

To,

The Board of Directors of Bodhi Tree Multimedia Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated Ind AS financial statements of Bodhi Tree Multimedia Limited (the "Holding Company") and its subsidiaries, (the Holding Company and its subsidiaries together referred to as the "Group"), which comprise the Consolidated Balance Sheet as at 31 March 2026, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of material accounting policies and other explanatory information (hereinafter referred to as 'consolidated Ind AS financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Ind AS Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2026, its consolidated profit, consolidated total comprehensive income, consolidated cash flows and its consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Ind AS financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated Ind AS financial statements.

EMPHASIS OF MATTER

We draw attention to certain matters and its consequential impact, if any, on the results including their presentation / disclosure:

i. We draw attention to Note 38(i) to the Consolidated Financial Statements, which describes that the Holding Company acquired a 20% equity stake in Lehren Network Private Limited ("LNPL") on March 21, 2026, classified as an Associate entity and accounted for using the Equity Method in accordance with Ind AS 28 (Investments in Associates and Joint Ventures). As described in the said Note, the total purchase consideration of Rs. 120.00 Lakhs was discharged through a non-cash share swap arrangement via preferential allotment of 12,00,000 equity shares of face value Rs. 1 each at an issue price of Rs. 10 per share, and the Group has recognized its proportionate share of profit for the post-acquisition period ended March 31, 2026.

   Our opinion is not modified in respect of this matter.

ii. We draw attention to Note 39(C)(i) to the Consolidated Financial Statements, regarding the Holding Company's outstanding regulated loans and inter-corporate deposits of Rs. 1,728.33 Lakhs as at March 31, 2026 (excluding exempt loans extended to its Wholly Owned Subsidiary), which exceeded the permissible statutory limit under Section 186(3) of the Companies Act, 2013 by Rs. 184.43 Lakhs (computed based on the preceding year's audited financial statements). As stated in the said Note, the Parent Company's net worth has expanded following the Rights Issue executed during the year, providing adequate coverage, and the Management of the Parent Company is in the process of seeking formal ratification from its members in a General Meeting.

   Our opinion is not modified in respect of this matter.

iii. We draw attention to Note 42 to the Consolidated Financial Statements, which describes the acquisition of a 50.01% controlling equity interest in Moving Image Studios Private Limited ("MISPL") during the year ended March 31, 2026, for an aggregate cash consideration of Rs. 700.14 Lakhs. As stated in the said Note, the initial accounting for this business combination has been determined on a provisional basis in accordance with Ind AS 103 (Business Combinations), resulting in the recognition of provisional Goodwill on consolidation of Rs. 417.03 Lakhs and Non-Controlling Interest of Rs. 282.99 Lakhs. The final Purchase Price Allocation (PPA) is currently in progress, and any retrospective adjustments, if any, arising upon finalization within the statutory measurement period of one year will be recognized in subsequent reporting periods with effect from the acquisition date.

   Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

INFORMATION OTHER THAN THE CONSOLIDATED IND AS FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated Ind AS financial statements and our Auditor's Report thereon. The Annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether other information is materially inconsistent with the Consolidated Ind AS Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated Ind AS Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive profit, changes in equity and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated Ind AS Financial Statements, Board of Directors is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Holding company's Board of Directors are also responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated Ind AS Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated Ind AS Financial Statements.

As part of an audit in accordance with Standards on auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Ind AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated Ind AS Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS Financial Statements, including the disclosures, and whether the consolidated Ind AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of Consolidated Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by Section 143(3) of the Act, based on our audit we report that:
    a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of Consolidated Ind AS Financial Statements.
    b. In our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books.

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Consolidated Other Comprehensive Income, the Consolidated Statement of Changes in equity and the Cash Flow Statementdealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid Consolidated Ind AS financial statements comply with the Ind AS specified under Section 133 of the Act.

e. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Companies incorporated in India, none of the directors of the Company and Group Companies is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to Consolidated Ind AS financial statements and the operating effectiveness of such controls, refer to our separate report in "Annexure A" which is based on the auditors' reports of the Holding Company and subsidiary companies incorporated in India.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Holding Company and subsidiary companies to its directors during the year is in accordance with the provisions of section 197 of the Act.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

   i. The Group has disclosed the impact of pending litigations on its financial position in Note 40 of its Consolidated Ind AS financial statements.

   ii. The Group did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.

   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company.

   iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

   (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

   (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

   v. (a) The Holding Company has not paid any dividend during the year.

   (b) The Board of Directors of the Holding Company has neither proposed nor paid any dividend for the year.

   vi. Based on our examination, which included test checks, the Group has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Based on our procedures performed we did not notice any instance of the audit trail feature being tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention.

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by the auditors of the subsidiaries incorporated in India included in the Consolidated Ind AS Financial Statements of the Company, to which reporting under CARO is applicable, provided to us by the Management of the Company and based on the identification of matters of qualifications or adverse remarks in their CARO reports by the respective component auditors and provided to us, we report that the auditors of such companies have not reported any qualifications or adverse remarks in their CARO report.

Other Matter

The Consolidated Ind AS financial statements include the audited financial results of eight subsidiary companies, two step-down subsidiaries (viz. limited liability partnerships). Financial Statement in respect of such entities reflect total revenue of Rs. 7,270.82 Lakhs, profit after tax (net) of Rs. 450.43 Lakhs, for the year ended March 31, 2026, and total assets of Rs. 5,220.46 Lakhs as on March 31, 2026, and total cash inflows (net) of Rs. 254.09 Lakhs for the year ended March 31, 2026, as considered in these Consolidated Ind AS Financial Statements, which have been audited by their independent auditors.

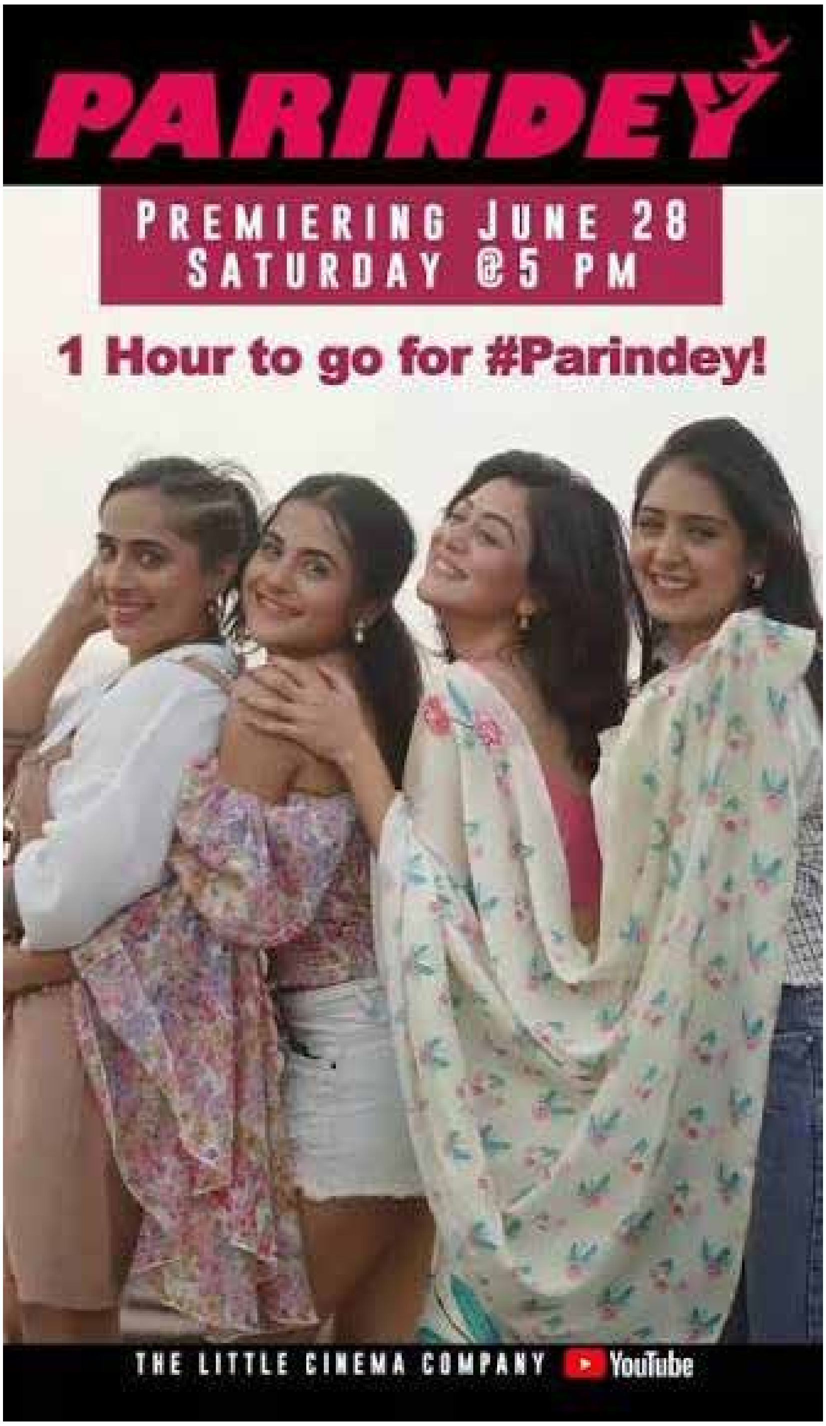
The Consolidated Ind AS Financial Statements also include the Group's share of profit after tax (net) of Rs. 38.56 Lakhs of one associate company, for the year ended March 31, 2026, as considered in the consolidated Ind AS financial statements.

The independent auditors' report on the audited financial statement of these entities has been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors.

Our opinion on consolidated Ind AS financial statements is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

For Anil A Masand & Co
Chartered Accountants
F. R. No. 100412W

sd/-
Anil A Masand
Proprietor.
M. No. 037245
UDIN: 26037245SYQMPZ5247
Date : May 30, 2026.
Place : Mumbai



ANNEXURE - A TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE CONSOLIDATED IND AS FINANCIAL STATEMENTS OF BODHI TREE MULTIMEDIA LIMITED.

Referred to in paragraph (1)(f), under 'Report on Other Legal and Regulatory Requirements' of our Report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to consolidated Ind AS financial statements of Bodhi Tree Multimedia Limited ("the Company") as of March 31, 2026, in conjunction with our audit of the consolidated Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Boards of Directors of the Parent and its subsidiary companies, which are companies incorporated in India, responsible for establishing and maintaining internal financial controls based on the internal control with reference to Consolidated Ind AS financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India" (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls with reference to Consolidated Ind AS financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated Ind AS financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to Consolidated Ind AS financial statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated Ind AS financial statements included obtaining an understanding of internal financial controls with reference to Consolidated Ind AS financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to Consolidated Ind AS financial statements.

Meaning of Internal Financial Controls with reference to Consolidated Ind AS financial Statements

A Group's internal financial control with reference to Consolidated Ind AS financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Consolidated Ind AS financial statements includes those policies and procedures that;

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated Ind AS financial statements in accordance with generally accepted accounting principles, and that income and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and;

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated Ind AS financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated Ind AS Financial Statements

Because of the inherent limitations of internal financial controls with reference to Consolidated Ind AS financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Consolidated Ind AS financial statements to future periods are subject to the risk that the internal financial control with reference to Consolidated Ind AS financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Group has, in all material respects, an adequate internal financial controls system with reference to Consolidated Ind AS financial statements and such internal financial controls with reference to Consolidated Ind AS financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to Consolidated Ind AS financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Anil A Masand & Co
Chartered Accountants
F.R.No. 100412W

sd/-
Anil A Masand
Proprietor.
M.No. 037245
UDIN: 26037245SYQMPZ5247
Date : May 30, 2026
Place : Mumbai

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

CONSOLIDATED BALANCE SHEET
as at March 31, 2026

	Particulars	Note	As at 31 March 2026	As at 31 March 2025
			Rupees	Rupees
I	**ASSETS**			
	Non-current assets			
	Property, plant and equipment and Intangible Assets			
	Property, plant and equipment	4	100.80	9.30
	Intangible Assets	4A	700.58	14.98
	Goodwill on consolidation	42	417.03	-
	Right to Use Assets	4B	201.49	57.75
	Financial assets			
	- Investments	5	129.22	1.51
	- Loans	6	55.64	53.21
	Other non-current financial assets	7	1,366.56	127.32
	Deferred tax assets	8	7.63	3.12
	Other non-current assets	9	1,460.32	310.53
	Total non-current assets		**4,439.27**	**577.70**
	Current assets			
	Inventories	10	2,505.78	2,401.41
	Financial assets			
	- Trade receivables	11	2,648.63	2,334.66
	- Cash and cash equivalents	12	312.02	47.18
	Other current assets	13	7,013.02	3,819.19
	Total current assets		**12,479.45**	**8,602.43**
	Total Assets		**16,918.72**	**9,180.14**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

CONSOLIDATED BALANCE SHEET
as at March 31, 2026

	Particulars	Note	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
II	**EQUITY AND LIABILITIES**			
	Equity			
	- Equity share capital	14	1,816.98	1,249.60
	- Other equity	15	6,479.38	2,026.65
	- NCI		446.17	5.81
	Total equity		**8,742.53**	**3,282.06**
	Non-current liabilities			
	Financial Liabilities			
	- Borrowings	16	-	-
	- Lease Liabilities	17	123.12	21.45
	Total non-current liabilities		**123.12**	**21.45**
	Current liabilities			
	Financial liabilities			
	- Borrowings	18	3,419.63	2,095.39
	- Lease Liabilities	17	93.18	42.94
	- Trade payables	19		
	- Total outstanding dues of micro and small enterprise		-	-
	- Total outstanding dues of creditors other than micro and small enterprises		3,432.50	2,493.53
	Other financial liabilities	20	5.23	2.52
	Other current liabilities	21	657.82	754.47
	Provisions Current Tax Liabilities (Net)	22	444.70	487.79
	Total current liabilities		**8,053.06**	**5,876.64**
	Total liabilities		**8,176.18**	**5,898.09**
	Total Equity and liabilities		**16,918.72**	**9,180.14**

Significant accounting policies and notes to standalone financial statements ref. 1 to 47

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For ANIL A. MASAND & CO.
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245SYQMPZ5247

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2026

Particulars	Note	For the year ended 31 March 2026	For the year ended 31 March 2025
		Rupees	Rupees
Income:			
Revenue from operations	23	11,550.19	8,909.79
Other Income	24	295.72	66.32
Total income		**11,845.91**	**8,976.11**
Expenses:			
Cost of production	25	9,495.07	8,305.52
Changes in inventories	26	(104.38)	(645.37)
Employee Benefits Expenses	27	317.18	129.79
Finance Cost	28	346.52	203.40
Depreciation and amortization expenses	29	250.32	33.23
Other Expenses	30	428.70	218.45
Total expenses		**10,733.43**	**8,245.02**
Profit before Exceptional Item and Tax		**1,112.48**	**731.08**
Exceptional Item		7.71	(0.06)
Profit before Tax		**1,120.20**	**731.02**
Tax Expenses:	8		
- Current tax		(335.69)	(219.72)
- MAT Credit Entitlement		13.88	(18.69)
- Deferred tax		(2.56)	(0.53)
Profit for the year (A)		**795.85**	**492.09**
Other Comprehensive Income			
(i) Items that will not be reclassified to statement of profit and loss			
Remeasurements of post-employment benefit obligations		-	-
Income tax relating to above		-	-
Total Other Comprehensive Income (B)		**-**	**-**
Total Comprehensive Profit for the year (A+B)		**795.85**	**492.09**
Profit attributable to:			
Owners of the Company		637.99	488.20
Non-controlling interests		157.86	3.89
		795.84	**492.09**
Earnings per equity share Basic & Diluted (of face Value Rs. 1 each)	**32**		
Basic		**0.44**	**0.39**
Diluted		**0.44**	**0.39**

Significant accounting policies and notes to standalone financial statements ref. 1 to 47

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For ANIL A. MASAND & CO.
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245SYQMPZ5247

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended March 31, 2026

Sr. No.	Particulars	For the year ended 31 March 2026 Rupees	For the year ended 31 March 2025 Rupees
A)	**Cash flow from operating activities:**		
	Profit for the period	1,120.20	731.02
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	250.32	33.23
	Finance cost	346.52	203.40
	Changes in assets and liabilities		
	Changes in Inventories	(104.37)	(770.35)
	Trade receivables and unbilled revenue	(3,507.80)	(2,300.18)
	Loans, other financial assets and other assets	(2,386.07)	27.39
	Trade payables	938.98	324.44
	Other financial liabilities, other liabilities and provisions	(6.16)	550.82
	Cash generated from operations	**(3,348.39)**	**(1,200.23)**
	Income taxes paid	(324.11)	(219.72)
	Net cash generated by operating activities	**(3,672.50)**	**(1,419.95)**
B)	**Cash flow from investing activities:**		
	Property, plant and equipment	(920.84)	(3.33)
	Investment in Non Current Assest	(127.71)	(0.71)
	Net cash generated from investing activities	**(1,048.55)**	**(4.04)**
C)	**Cash flow from financing activities:**		
	Proceeds from Short Term Borrowings	877.40	1,594.75
	Proceeds from long term borrowings	-	-
	Repayment of long term borrowings	-	(2.16)
	Dividend	-	-
	Interest paid	(346.52)	(203.40)
	Right Shares issued	567.38	-
	Shares issued	3,887.63	-
	Net cash generated from financing activities	**4,985.88**	**1,389.19**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	**264.84**	**(34.80)**
	Cash and cash equivalents at the beginning of the period	47.18	81.98
	Cash and cash equivalents at the end of the period	**312.02**	**47.18**

Significant accounting policies and notes to standalone financial statements ref. 1 to 47

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For ANIL A. MASAND & CO.
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245SYQMPZ5247

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the year ended March 31, 2026

Particulars	Equity Share Capital	Reserves & Surplus			"Items of Other Comprehensive Income (OCI)"	Total
		Retained earnings	Securities premium	General Reserve	Remeasurements of defined benefit plans	
Balance as at 31 March 2024	**1,249.60**	**857.35**	**681.10**	**-**	**-**	**2,788.05**
Right Issue made during the year	-	-	-	-	-	-
Prefrential Issue made during the year	-	-	-	-	-	-
Security premium on share issue during the year	-	-	-	-	-	-
Bonus Share Issue during the year	-	-	-	-	-	-
Interim Dividend Paid	-	-	-	-	-	-
Profit for the year	-	488.20	-	-	-	488.20
Other comprehensive income for the year	-	-	-	-	-	-
Balance as at 31 March 2025	**1,249.60**	**1,345.55**	**681.10**	**-**	**-**	**3,276.25**
Right Issue made during the year	555.38	-	3,887.64	-	-	4,443.02
Security premium on share issue during the year	12.00	-	108.00	-	-	120.00
Bonus Share Issue during the year	-	-	-	-	-	-
Interim Dividend Paid	-	-	-	-	-	-
Profit for the year	-	637.97	-	-	-	637.97
Current Capital of Partners	-	-	-	(314.92)	-	(314.92)
Audjustment of retained earning post acquisition	-	134.04	-	-	-	134.04
Other comprehensive income for the year	-	-	-	-	-	-
Balance as at 31 March 2026	**1,816.98**	**2,117.56**	**4,676.74**	**(314.92)**	**-**	**8,296.36**

The above accompanying notes are an integral part of these Consolidated Ind AS financial statements.

Significant accounting policies and notes to standalone financial statements ref. 1 to 47

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For ANIL A. MASAND & CO.
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245SYQMPZ5247

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. Background

Bodhi Tree Multimedia Limited ("the Company") was incorporated on 4th July, 2013 under the Companies Act, 1956 and is listed on BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE) in India. The company has received migration approval from NSE i.e. the company has been migrated from NSE emerged platform to mainboard platform of the exchange (NSE & BSE) w.e.f 15th February 2023. Accordingly the securities of the company are listed and traded on mainboard of NSE & BSE from 15th February 2023. The Company has established itself as a leader in television content in India particularly for Hindi language content and has also successfully ventured in the regional television content market and Internet based program. The registered office and principal place of business of the Company is Plot No. B-28, 6th Floor, Bhukhanvala Chambers, Veera Industrial Estate, Off Link Road, Andheri (W), Mumbai- 400053.

The Company was originally incorporated as Bodhi Tree Multimedia Private Limited on 4th July, 2013 under Companies Act, 1956. The Company has been converted in to Public Limited Company under Section 18 of the Companies Act, 2013 w.e.f. 01.09.2020 and the name of the Company has been changed into Bodhi Tree Multimedia Limited w.e.f 01.09.2020

The separate financial statements (hereinafter referred to as "Financial Statements") of the Group for the year ended 31st March 2026 were authorized for issue by the Board of Directors at their meeting held on 30th May 2026.

The Company has following subsidiary concerns:

Sr. No.	Concerns	Place of Incorporation	Proportion of effective ownership as on	
			31-03-2026	31-03-2025
(i)	**Subsidaries**			
	Vasudhara Media. Venture Pvt. Ltd	India	100.00%	100.00%
	MJ Creative Studios Pvt. Ltd.	India	51.00%	51.00%
	Dharmaveer Media City Pvt. Ltd.	India	90.00%	90.00%
	Maa Shanti Motion Pictures Pvt. Ltd.	India	51.00%	51.00%
	Samidha Khalid Ventures Pvt. Ltd.	India	51.00%	51.00%
	Mad Lab Alpha Pvt. Ltd.	India	51.00%	-
	Moving Image Studio Pvt. Ltd.	India	50.01%	-
	Bodhi Media Network Pvt. Ltd.	India	51.00%	-
(ii)	**Step- down Subsidaries**			
	Guroudev Bhalla Screens LLP	India	51.00%	51.00%
	Story Weawer Collective LLP	India	34.00%	-

Bodhi Tree Multimedia Limited ("The Company") and its subsidaries collectively reffered to as " The Group".

2. Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the Financial Statements.

A Basis of preparation and other significant accounting policies

(i) Basis of preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act and rules framed thereunder and guidelines issued by the Securities and Exchange Board of India (SEBI). The financial statements have been prepared under the historical cost convention and on the accrual basis.

(ii) Rounding of amounts

All amounts disclosed in the financial statements have been rounded off to the nearest Lakhs with two decimals thereof, unless otherwise stated. Zero "0.00" denotes amount less than 500.

(iii) Current and non-current classification

Assets and liabilities are classified as current if expected to realize or settle within twelve months after the balance sheet date. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Based on the nature of products/services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained it's operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

(iv) Principles of Consolidation

The Consolidated Financial Statements have been prepared on the following basis:

In respect of subsidiary companies, the financial statements have been consolidated on a line-by-line basis by adding together the book values of like item of assets, liabilities, incomes and expenses, after fully eliminating intra group balances and unrealised profits/ losses on intra-group transactions.

Offset (eliminate) the carrying amount of the company's investment in each subsidiary and the company's portion of equity of each subsidiary.

Non Controlling Interest's share of profit/loss of subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the company.

Associates are entities over which the Company has significant influence but not control. The financial statements have been consolidated as per Ind AS 28 - "Accounting for Investments in Associates & Joint venture" following the Equity Method for Consolidation of Associates. The investment is initially recognised at cost, and the carrying amount is increased or decreased to recognise the investor's share of the profit or loss of the investee after the acquisition date. The Group's investment in associates includes goodwill identified on acquisition.

The results of operations of a subsidiary are included in the Financial Statements from the date on which the parent-subsidiary relationship comes into existence. The results of operation of a subsidiary with which the parent-subsidiary relationship ceases to exist are included in the consolidated statement of profit and loss until the date of cessation of the relationship. The difference between the proceeds from the disposal of investment in a subsidiary and the carrying amount of its assets less liabilities as on the date of disposal are recognised as profit or loss on disposal of investment in the subsidiary.

The Notes and material accounting policies to the consolidated financial statements are intended to serve as a guide for better understanding of the group's position. In this respect, the group has disclosed such notes and policies, which represent the requisite disclosure.

B Property, Plant and Equipment

(i) All Property, Plant and Equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

(ii) Right-of-use (ROU) assets are stated at cost, less accumulated depreciation and impairment loss, if any. The carrying amount of ROU assets is adjusted for remeasurement of lease liability, if any, in future. Cost of ROU assets comprises the amount of initial measurement of lease liability, lease payments made before the commencement date (net of incentives received), initial direct costs and present value of estimated costs of dismantling and restoration.

C Intangible Assets under Development

Intangible assets under development comprises cost of intangible assets and related expenses that are not yet ready for their intended use at the reporting date.

D Depreciation methods, estimated useful lives and residual value

(i) Depreciation is calculated using the straight-line method to allocate the cost of the asset, net of their residual values, if any, over their estimated useful lives which are in accordance with the useful lives prescribed under Schedule II to the Companies Act, 2013

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is higher than its estimated recoverable amount.

Gains or losses arising from the retirement or disposal of a property, plant and equipment assets are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

(ii) Leasehold building and leasehold improvements are amortized over the period of lease or useful life of assets, whichever is lower.

(iii) ROU assets are depreciated on straight line basis from the commencement date to the end of useful life of asset or lease term whichever is earlier

E Derecognition of property, plant and equipment / intangible assets

The carrying amount of an item of property, plant and equipment / intangible assets / investment property is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangible assets / investment property is measured as the difference between the net disposal in proceeds and the carrying amount of the item and is recognised in the statement of profit and loss when the item is derecognized.

F Lease

Lease liability associated with assets taken on lease (except short-term and low value assets) is measured at the present value of lease payments to be made. Lease payments are discounted using the interest rate implicit in the lease. Lease payments comprise fixed payments in relation to the lease (less lease incentives receivable), variable lease payments, if any and other amounts (residual value guarantees, penalties, etc.) to be payable in future in relation to the lease arrangement. Lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification.

G Segments reporting:

Operating segments are reported in a manner consistent with the reporting provided to the chief operating decision maker. The chief operating decision maker of the Company consists of the managing director, chief executive officer and chief financial officer which assesses the financial performance and position of the Company, and makes strategic decisions.

H Foreign Currency Translation:

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Indian rupee (INR), which is company's functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in Statement of Profit and Loss. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

I Inventories (Content under development):

Inventories of television programs and web series (content) under development are stated at lower of unamortized cost of production (including attributable / allocable production costs and expenses) or net realizable value. Cost of content production includes costs incurred during the conceptualization and pre-production phases also and are amortized on commercialization of such content.

J Financial Instruments

Financial instruments is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition of financial assets and liabilities

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the statement of profit and loss.

I. Financial assets

A) Subsequent measurement

Financial assets are classified into the specified categories i.e. amortized cost, fair value through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

B) Derecognition of financial assets

A financial asset is derecognized only when:

(a) The Company has transferred the rights to receive cash flows from the financial asset or the rights have expired or

(b) The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

C) Impairment of financial assets

I. The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

II. **Financial liabilities and equity instruments**

Debt or equity instruments issued by the Company are classified as either financial liabilities or as equity instrument, in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax.

A) Subsequent measurement

Financial liabilities measured at amortized cost:

Financial liabilities are subsequently measured at amortized cost using the effective interest rate (EIR). Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the statement of profit and loss

B) Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

K Revenue Recognition:

The Company derives revenue from producing television programs, Internet series to its customers. The Company identifies and evaluate each performance obligation under the contract. Revenue recognition is based on the delivery of performance obligations and an assessment of when control is transferred to the customer. Revenue is recognized either when the performance obligation in the contract has been performed ('point in time' recognition) or 'over time' as control of the performance obligation is transferred to the customer.

Revenue generated from the commissioned television programs and Internet series produced for broadcasters is recognized over the period of time over the contract period.

Revenue excludes any taxes and duties collected on behalf of the government.

L Interest and Dividend Income:

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's carrying amount on initial recognition.

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

M Income Tax:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred Tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward tax credits only if it is probable that future taxable amounts will be available to utilise those temporary differences, tax losses and tax credits.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss.

N Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short- term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of Cash Flow Statement, Cash and cash equivalents are considered net of outstanding overdrafts, if any, as they are considered an integral part of Company's cash management.

O Trade receivable:

Trade receivable are recognized initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

P Impairment of assets:

Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit or Loss.

Q Provisions and Contingent Liabilities:

The Company recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated. Provisions are not recognised for future operating losses.

If the effect of time value of money is material, provisions are discounted using a current pre tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

Contingent assets are not recognised in the financial statements, however they are disclosed where the inflow of economic benefits is probable. When the realization of income is virtually certain, then the related asset is no longer a contingent asset and is recognised as an asset.

R Earnings Per Share:

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company
- by the weighted average number of equity shares outstanding during the financial year

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

S Borrowing cost:

Interest and other costs in connection with the borrowing of the funds to the extent related / attributed to the acquisition / construction of qualifying fixed assets are capitalised up to the date when such assets are ready for its intended use and all other borrowing costs are recognised as an expense in the period in which they are incurred.

T Employee Benefits

i. Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

ii. Long Term Employee Benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability as at the Balance Sheet date on the basis of actuarial valuation.

3 Critical Estimates and Judgments

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involve a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgments are:

A Estimated useful life of Property, Plant and Equipments:

The Company reviews the useful lives and carrying amount of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation and amortisation expense in future periods

B Estimation of Current Tax Expense and Income Tax Payable / Receivable:

The calculation of Company's tax charge necessarily involves a degree of estimation and judgement in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process. The final resolution of some of these items may give rise to material adjustment to taxable profits/losses.

C Estimation of Contingent Liabilities:

The company exercises judgment in measuring and recognising provisions and the exposures to contingent liabilities which is related to pending litigation or other outstanding claims. Judgment is necessary in assessing the likelihood that a pending claim will succeed, or a liability will arise, and to quantify the possible range of the financial settlement. Because of the inherent uncertainty in this evaluation process, actual liability may be different from the originally estimated as provision or contingent liability.

D Recognition of Deferred Tax Assets:

The recognition of deferred tax assets is based upon whether it is probable that sufficient taxable profits will be available in the future against which the reversal of temporary differences will be offset. In assessing the realizability of deferred tax assets, the Company considers the extent to which it is probable that the deferred tax asset will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment.

E Impairment of Trade Receivables:

Trade receivables are typically unsecured and are derived from revenue earned from customers. Credit risk has been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses expected credit loss model to assess the impairment loss or gain. The company uses a provision matrix and forward-looking information and an assessment of the credit risk over the expected life of the financial asset to compute the expected credit loss allowance for trade receivables.

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

F Impairment assessment of Investments carried at cost:

The Company conducts impairment review of the investments in subsidiaries, Joint venture & associates whenever events or changes in circumstances indicate their carrying amounts may not be recoverable or tests for impairment annually. Determining whether an asset is impaired requires an estimation of the recoverable amount, which requires the Company to estimate the value in use which is based on future cash flows and suitable discount rate in order to calculate the present value.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

Description of Assets	Right to Use Assets	Intangible Assets under development	Computer & Laptops	Furniture & fixtures	Office Equipment's	Vehicle	Total
I. Gross carrying amount							
As at March 31, 2024	**128.40**	**14.98**	**10.14**	**0.83**	**22.44**	**-**	**176.78**
Additions	-	-	6.44	-	-	-	6.44
Less: Disposal	-	-	-	-	-	-	-
As at March 31, 2025	**128.40**	**14.98**	**16.57**	**0.83**	**22.44**	**-**	**183.21**
Additions	232.75	685.60	5.93	3.57	8.75	78.21	936.61
Less: Disposal	-	-	-	-	-	-	-
As at March 31, 2026	**361.15**	**700.58**	**22.50**	**4.40**	**31.19**	**78.21**	**1,119.82**
II. Accumulated depreciation / amortisation							
Upto March 31, 2024	**40.51**	**-**	**7.09**	**0.46**	**19.88**	**-**	**67.94**
Charge for the year	30.13	-	2.56	0.04	0.50	-	33.24
Less: Disposal	-	-	-	-	-	-	-
Upto March 31, 2025	**70.65**	**-**	**9.65**	**0.50**	**20.38**	**-**	**101.18**
Charge for the year	89.02		3.20	1.01	0.76		93.99
Less: Disposal	-	-	-	-	-		-
Upto March 31, 2026	**159.66**	**-**	**12.85**	**1.51**	**21.14**	**-**	**195.17**
III. Net carrying amount							
As at March 31, 2025	**57.75**	**14.98**	**6.92**	**0.33**	**2.06**	**-**	**82.03**
As at March 31, 2026	**201.49**	**700.58**	**9.65**	**2.89**	**10.04**	**78.21**	**1,002.87**

Net carrying amount	31 March 2026	31 March 2025
Property, plant and equipment	100.80	9.30
Intangible Assets under development	700.58	14.98

NOTE 4A : Intangible Assets under development aging Schedule

Intangible Assets under development	Amount in CWIP for a period of				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	Total
Projects in progress	685.60	-	14.98	-	700.58
Projects temporarily suspended		-	-	-	-

NOTE 4B : RIGHT TO USE ASSETS

Net carrying amount	31 March 2026	31 March 2025
Right to Use Assets (Refer table in Note 4)	201.49	57.75

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

5. Non-current investments

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
a) Investments measured at cost		
i) Investments in Partnership Firm		
Investment in Limited Liability Partnership Firm	1.51	1.51
*Name of Firm: Pathka Films LLP		
Total Capital: Rs. 3,00,000		
Footnote: Aggregate value of unquoted investments held by the Company is Rs. 100,000 (Previous year: Rs. 100,000)		
ii) Investments in Private Limited Company		
*Name of Company : Lehren Network Private Limited	127.71	-
Footnote : Agreegate Value of unqoted investment held by company is Rs. 1,20,00,000 (Previous Year Nil)		
Total	**129.22**	**1.51**

Partner Name	Partner Share
Bodhi Tree Multimedia Ltd	33.33%
The Purple Production LLP	33.33%
Raju Udupa	33.34%

Partner Name	Partner Share
Bodhi Tree Multimedia Ltd	20.00%
Mr. Mautik Ajit Tolia	20.00%
Anantroop Media	60.00%

6. Non-Current Loan

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Unsecured, Considered good		
to Related Parties* (Refer Note 31)	55.64	53.21
Total	**55.64**	**53.21**

7. Other non-current financial assets

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Unsecured, Considered good		
Security Deposit	106.18	58.05
Bank FDRs	1,211.51	69.27
Accrued Interest	48.87	-
Total	**1,366.56**	**127.32**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

8. Deferred tax assets

(a) The major components of income tax are as under:
Income tax related to items recognized directly in the statement of profit and loss during the year

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Current Tax	335.69	219.72
Adjustment for current tax of prior periods	-	-
MAT Credit Entitlement	(13.88)	18.69
Total current tax expenses	**321.81**	**238.40**
Deferred tax charge / (credit)	2.56	0.53
Total tax expense reported in the statement of profit and loss	**324.36**	**238.93**
(b) Reconciliation of tax expense and the accounting profit multiplied by tax rate		
Accounting profit / (loss) before tax		
Income tax		
Statutory income tax @ of 27.82% (2025: 27.82%).	311.64	203.40
Tax effect of earlier years.	-	-
Net Tax effect on deductible and non-deductible expenses.	12.72	35.53
Tax expense recognized in the statement of profit and loss	**324.36**	**238.94**

Note: Note: The statutory tax rate is the standard effective corporate income tax rate in India. The tax rate for deferred tax assets for the year ended 31 March 2026 is 27.82% (2025: 27.82%). Deferred tax assets and liabilities are offset where the Company has a legally enforceable right to do so.

(c) Deferred tax relates to the following:	Balance sheet	
	31-03-2026	31-03-2025
Deductible temporary differences		
Lease Liabilty is not deductible in Income Tax.	52.18	17.91
Share Issue Expenses is 1/5th each year allowable.	4.20	6.04
Taxable Temporary Difference		
Depreciation and amortization on property, plant, equipment and intangible assets.	48.75	20.84
Change in Effective Interest rate on change on Term loan.	-	-
	7.63	**3.12**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

9. Other non-current assets

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Other Advances (Unsecured)		
Others - considered good	1,409.09	296.52
- considered doubtful		
Balances with government authorities - MAT Credit Entitlement	-	(13.89)
Prepaid Expenses	51.23	27.90
Total	**1,460.32**	**310.53**

10. Inventories (valued at lower of cost and net realisable value)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Inventory : Work-in-Progress	2,505.78	2,401.41
Total	**2,505.78**	**2,401.41**

11. Trade receivables (Unsecured)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
- Considered good	2,648.63	2,334.66
- which have significant increase in credit risk		
- credit impaired		
	2,648.63	**2,334.66**
Less: Allowances for significant increase in credit risk		
Less: Allowances for credit impaired receivables		
Less: Allowances for expected credit loss		
Total	**2,648.63**	**2,334.66**

Trade Receivables ageing schedule as at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	2,535.74	21.30	64.90	-	26.69	2,648.63

Trade Receivables ageing schedule as at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	2,253.78	6.07	48.13	-	26.69	2,334.66

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

12. Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Balance with banks		
- in current accounts	291.89	40.28
Cash on hand	20.13	6.90
Total	**312.02**	**47.18**

13. Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Unsecured, considered good		
Loans and Advances to Related Parties		
- to Related Parties	29.68	15.00
- to Others	0.20	-
Balances with government authorities - Direct taxes	376.05	432.73
Balances with government authorities - Indirect taxes	73.62	-
Contract Assets	4,086.95	2,369.97
Advance to supplier	1,777.09	998.92
Others Advances	2.04	2.57
Pre-operative expenses	667.40	-
Total	**7,013.02**	**3,819.19**

14. Equity share capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Rupees	No. of shares	Rupees
Authorised				
Equity shares of Re.1 each	18,50,00,000	1,850.00	12,50,00,000	1,250.00
	18,50,00,000	**1,850.00**	**12,50,00,000**	**1,250.00**
Issued, subscribed and paid-up				
Equity shares of Re.1 each fully paid up	18,16,97,777	1,816.98	12,49,60,000	1,249.60
	18,16,97,777	**1,816.98**	**12,49,60,000**	**1,249.60**

Footnotes :

(i) The members of the Company had previously approved the increase in Authorised Share Capital from Rs. 1,250.00 Lakhs (1,25,00,000 Equity Shares of Rs. 10 each) to Rs. 1,450.00 Lakhs (1,45,00,000 Equity Shares of Rs. 10 each), and subsequently to Rs. 1,850.00 Lakhs (1,85,00,000 Equity Shares of Rs. 10 each) vide Ordinary Resolution passed at the Extraordinary General Meeting (EGM) held on November 21, 2023. Further, the members approved the sub-division (stock split) of the nominal value of equity shares from Rs. 10 each to Rs. 1 each at the EGM held on March 13, 2024, resulting in an aggregate Authorised Share Capital of Rs. 1,850.00 Lakhs divided into 18,50,00,000 Equity Shares of Rs. 1 each.

In the consolidated financial statements for the year ended March 31, 2025, the Authorised Share Capital of the Company was erroneously presented as Rs. 1,250.00 Lakhs (12,50,00,000 Equity Shares of Rs. 1 each) due to an inadvertent clerical omission.

(ii) On March 18, 2025, the Rights Issue Committee of the company at its meeting approved the issuance of 5,55,37,777 Equity Shares of face value of Rs. 1 each at a price of Rs. 8 per Equity Share (including a premium of Rs.7 per Equity Share), to existing equity shareholders on the record date (March 24, 2025) on rights basis for an amount aggregating to 4,443.02 Lakhs. The issue opened for subscription on April 15, 2025 and closed on May 14, 2025. On May 28, 2025, The Company allotted 5,55,37,777 fully paid - up Equity Shares on receipt of full consideration of Rs. 8 per equity share, which was aggregating to Rs. 4,443.02 Lakhs.

(iii) During the year ended March 31, 2026, the Company allotted 12,00,000 Equity Shares of face value of Rs. 1 each at a premium of Rs. 9 per share (issue price of Rs. 10 per share) on a preferential basis on March 21, 2026, for consideration other than cash (share swap), towards the acquisition of a 20% equity stake in Lehren Networks Private Limited.

a) Reconciliation of number of shares and amount outstanding at the beginning and at the end of the year

Equity shares

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Rupees	No. of shares	Rupees
At the beginning of year	12,49,60,000	1,249.60	12,49,60,000	1,249.60
Issued during the year	5,67,37,777	567.38	-	-
Outstanding at the end of year	18,16,97,777	1,816.98	12,49,60,000	1,249.60

b) Rights, preferences and restrictions attached to shares

Equity shares

The Company has only one class of equity shares having par value of Rs. 1 per share. On a show of hands every member present in person shall have one vote; and upon a poll, the voting rights of members shall be in proportion to their share of the paid equity share capital of the Company. The Company in General meeting may declare dividends to be paid to members according to their respective rights, but no dividend shall exceed the amount recommended by the Board, but the Company in General Meeting may declare a smaller dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

c) Shareholders holding more than 5 percent shares of the aggregate shares in the company

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Share Held	% of total holding	No. of Share Held	% of total holding
Equity shares of Rs. 10 each				
-Mautik Ajit Tolia	4,39,96,739	24.21%	4,39,96,739	35.21%
-Augmenta Value Trust	1,64,92,805	9.08%	68,85,697	5.51%

d) Shareholding of Promoters

Shares held by promoters at the end of the year 31st March 2026

Promoter Name	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,39,96,739	24.21%	(10.99%)
Sukesh Devidas Motwani	1,00,000	0.06%	(0.02%)

Shares held by promoters at the end of the year 31st March 2025

Promoter Name	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,39,96,739	35.21%	(0.01%)
Sukesh Devidas Motwani	1,00,000	0.08%	(0.12%)

15. Other Equity

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Share Premium	4,676.74	681.10
Retained Earnings	2,117.56	1,345.55
General Reserve	(314.92)	-
Total	**6,479.38**	**2,026.65**
Share Premium		
Opening Balance	681.10	681.10
Add: Premium on Right Issue (Refer Note (iv) below)	3,887.64	-
Add: Premium on Prefrential allotment (Refer Note (v) below)	108.00	-
Closing Balance	**4,676.74**	**681.10**
Retained Earnings		
Opening Balance	1,345.54	857.33
Net Profit / (Loss) during the year	637.99	488.20
Audjustment of retained earning post acquisition	134.04	-
Closing Balance	**2,117.56**	**1,345.54**
(ii) Other comprehensive income		
Opening Balance	-	-
Add/Less: Transfer during the year	-	-
Closing Balance	**-**	**-**

(i) Securities premium is used to record the premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act, 2013.

(ii) General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes.

(iii) Retained earnings represent the accumulated earnings net of losses, if any, made by the Group over the years.

(iv) During the year ended March 31, 2026, an amount of Rs. 3,887.64 Lakhs (5,55,37,777 equity shares @ premium of Rs. 7 each) was credited to the Securities Premium Account on account of Right Shares issued by the company on May 28, 2025.

(v) During the year ended March 31, 2026, an amount of Rs. 108.00 Lakhs (12,00,000 equity shares @ premium of Rs. 9 each) was credited to the Securities Premium Account pursuant to the preferential allotment made under the share swap arrangement on March 21, 2026.

16. Non-Current Borrowings

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Unsecured, Considered Good		
Term Loans		
From Bank	98.70	77.35
From Other Financial Institution	663.64	1,120.52
Less: Current maturities disclosed under "short-term borrowings" (Refer Note 18)	(762.34)	(1,197.87)
Total	**-**	**-**

17. Lease Liabilities

Particulars	Non Current		Current	
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
Lease Lialities	123.12	21.45	93.18	42.94
	123.12	**21.45**	**93.18**	**42.94**

18. Borrowings

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Secured, Considered Good		
Cash Credit Facility from Banks (Refer Note i below)	2,650.01	761.48
Unsecured, Considered Good		
Loans and advances from related parties -Repayable on Demand	7.28	136.04
Loans and advances from Others		
Current Maturities of Long Term Borrowings		
From Banks	98.70	77.35
From Other Financial Institution	663.64	1,120.52
Total	**3,419.63**	**2,095.39**

Note (i): The Company has been sanctioned cash credit limit of Rs. 2,675 lakhs on the basis of hypothecation of current assets and collateral security equitable mortgage is immovable property of the director.

The quarterly returns and statements of current assets (comprising statements of book debts/trade receivables, unamortized content/inventory, and other operational monitoring statements) filed by the Company with such banks and financial institutions for each of the quarters during the financial year ended March 31, 2026, are in agreement with the books of account maintained by the Company. Consequently, there are no material differences or discrepancies, and no summary of reconciliation is required to be disclosed.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

19. Trade payables

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Micro and Small Enterprises (Including acceptance) (Refer Note i and ii below)	-	-
Others (Refer Note i and ii below)	3,432.50	2,493.53
	3,432.50	**2,493.53**

Note: i. Note i. The identification of Micro, Small and Medium Enterprises is based on Management's knowledge of their status. Disclosure of trade payables under other liabilities is based on information available with the Group regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

ii. Trade Payables ageing schedule: As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	2,707.36	596.57	29.52	50.75	48.30	3,432.50
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	2,103.62	230.87	45.92	65.40	47.72	2,493.53
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

20. Other current financial liabilities

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Interest accrued but not due on borrowings	5.23	2.52
Total	**5.23**	**2.52**

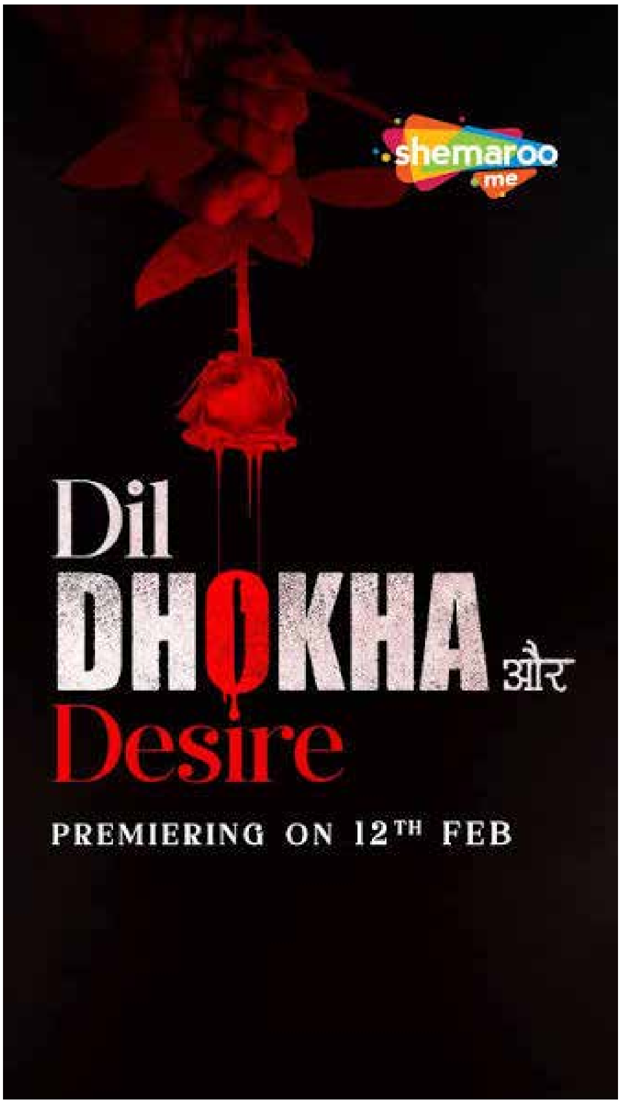
(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

21. Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Statutory Dues	141.28	481.01
Expenses Payable	496.54	224.46
Deferred Income	-	49.00
Advances from Customer	20.00	-
Total	**657.82**	**754.47**

22. Current Provisions

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Provision for income tax	444.70	465.40
Provision for Statutory Dues	-	22.39
Total	**444.70**	**487.79**



(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

23. Revenue from operations

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Sale of services:		
Commissioned television programs	7,799.22	3,724.02
Internet programs / Web Series	3,750.97	5,185.77
Total	**11,550.19**	**8,909.79**

24. Other income

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Interest on income tax refund	0.41	-
Interest on others	197.33	10.17
Liabilities / excess provisions written back	2.97	0.29
Other non oprating Income	95.02	55.86
Total	**295.72**	**66.32**

25. Cost of Production Expenses

Particulars	As at 31 March 2026 Rupees	As at 31 March 2025 Rupees
Artists, directors, writes, technicians & other professional fees	6,873.41	5,757.51
Shooting and location expenses	582.92	639.75
Set properties and equipment hire charges	601.38	689.76
Food and refreshments charges	172.54	204.70
Sound expense	22.08	27.92
Editing, Dubbing, Subtitling & Branding	325.99	648.02
Production expenses including purchase of costumes and dresses	104.87	170.38
Insurance expense	20.94	15.69
Other production expenses	318.83	151.80
Brand Promotion	472.11	-
Total	**9,495.07**	**8,305.52**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

26. Change in Inventories

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Opening Balance		
Television serials, internet series	2,401.40	1,631.06
Closing Balance		
Television serials, internet series	2,505.78	2,401.41
Total	**(104.38)**	**(645.37)**

27. Employee benefits expenses

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Salaries and wages - Employees	91.01	53.29
Directors Remuneration	72.00	72.00
Partners Remuneration	150.65	-
Staff welfare expenses	3.52	4.50
Total	**317.18**	**129.79**

28. Finance cost

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Interest on Borrowings	318.73	191.42
Interest on lease liabilities	27.80	11.98
Total	**346.52**	**203.40**

29. Depreciation and amortization expenses

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Depreciation on property, plant and equipment (Refer Note 4)	45.34	3.10
Amortization on right-of-use assets (Refer note 4)	204.98	30.13
Total	**250.32**	**33.23**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

30. Other Expenses

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Admin Expenses	102.56	5.17
Power and fuel	8.56	6.40
Rent Expenses	20.03	33.99
Rent Ind AS	2.07	1.13
Repairs and maintenance Expenses	14.36	7.49
Communication expenses	0.12	0.37
Travelling Expenses	46.95	31.86
Printing and stationery	7.29	3.67
Advertising and sales promotion	21.05	9.32
Legal and professional fees	153.52	77.51
Auditors Remunaration (Refer note. 30.1)		
- As auditors - statutory audit	10.25	5.00
- For other matters	0.15	2.85
Miscellaneous expenses	2.26	1.06
Interest on TDS	25.20	32.63
Short/ Excess provision For IT	1.53	-
CSR Expenses	12.80	-
Total	**428.70**	**218.45**

30.1 . Payments to Auditors

Particulars	As at 31 March 2026	As at 31 March 2025
	Rupees	Rupees
Statutory Audit Fees	8.25	3.50
limited review report	2.00	1.50
Other Certification service	0.15	2.85
Total	**10.40**	**7.85**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

31. Disclosure under IND AS

I Disclosure under IND AS 24 - "Related-party Disclosures" are given below:

Related Party Disclosure:

A. Relationships

(i) Enterprises where controls exits :

Subsidiairies / Associate / Joint venture

1. Vasudhara Media Venture Pvt. Ltd.
2. MJ Creative Studios Pvt. Ltd.
3. Dharmaveer Media City Pvt. Ltd.
4. Guroudev Bhalla Screens LLP
5. Maa Shanti Motion Pictures Pvt. Ltd.
6. Samidha Khalid Ventures Pvt. Ltd.
7. Phataka Films LLP (JV)
8. Mad Lab Alpha Pvt. Ltd.
9. Moving Image Studio Private Limited
10. Story Weaver Collective LLP
11. Lehren Network Media Pvt Ltd
12. Bodhi Media Network Pvt Ltd

B. Key management personnel (KMP)

1.	Mautik Ajit Tolia	Managing Director
2.	Sukesh Devdas Motwani	Whole-Time Director
3.	Nutan Jha	Director
4.	Rahul Kanodia	Director
5.	Suneel Kumar Jain	Director
6.	Ajit Naik	Director
7.	Ravi Bhavanishankar Bhatt	Chief Finance Oficer
8.	Nirali Dishant Shah	Company Secretary

C Ventures in which KMPs have significant influence

1. Sumukha Bodhitree Entertainment Pvt Ltd. (KMP holds significant influence)

Transactions with related parties and outstanding balances as at year end :
Statement of transactions for the year and outstanding balance as at March 31, 2026

Sr. No.	Particulars	Subsidiairies / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	**Remuneration / Salary**					
	Mautik Tolia	-	36.00	-	-	**36.00**
	Sukesh Motwani	-	36.00	-	-	**36.00**
2	**Reimbursement of Exp. / Paid against services**					
	Mautik Tolia	-	98.14	-	-	**98.14**
3	**Purchase / Expenses**					
	Vasudhara Media Ventures Pvt Ltd	180.00	-	-	-	**180.00**
	MJ Creative Studio Pvt Ltd	293.41	-	-	-	**293.41**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Sr. No.	Particulars	Subsidiairies / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
4	**Interest Income**					
	Dharmaveer Media City Pvt. Ltd.	1.17	-	-	-	**1.17**
	MJ Creative Studio Pvt. Ltd.	1.32	-	-	-	**1.32**
	Vasudhara Media Ventures Pvt. Ltd.	62.67	-	-	-	**62.67**
	Mad Lab Alpha Pvt. Ltd.	10.61	-	-	-	**10.61**
	Moving Image Studios Pvt. Ltd.	3.89	-	-	-	**3.89**
5	**Loan / advance Taken**					
	Sukesh Motwani	-	8.21	-	-	**8.21**
	Mautik Tolia	-	245.31	-	-	**245.31**
6	**Loan / advance / Project Advance Given**					
	Vasudhara Media Ventures Pvt. Ltd.	1,600.89	-	-	-	**1,600.89**
	Mad Lab Alpha Pvt. Ltd.	212.09	-	-	-	**212.09**
	Moving Image Studios Pvt. Ltd.	243.50	-	-	-	**243.50**
	MJ Creative Studio Pvt. Ltd.	3.88	-	-	-	**3.88**
	Dharmaveer Media City Pvt. Ltd.	1.06	-	-	-	**1.06**
	Lehren Network Media Pvt Ltd	2.43	-	-	-	**2.43**
7	**Loan / advance / Project Advance Received Back**					
	Mautik Tolia Unsecured Loan	-	(118.00)	-	-	**(118.00)**
	Sukesh Motwani Unsecured Loan	-	(0.65)	-	-	**(0.65)**
	Vasudhara Media Ventures Pvt Ltd	(1,743.02)	-	-	-	**(1,743.02)**
	MJ Creative Studio Pvt Ltd	(10.63)	-	-	-	**(10.63)**
8	**Payments made on behalf of the related party**					
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	-
	Dharmaveer Media City Pvt Ltd	0.03	-	-	-	**0.03**
	MJ Creative Studio Pvt Ltd	0.08	-	-	-	**0.08**
	Maa Shanti Motion Pictures Pvt Ltd	0.03	-	-	-	**0.03**
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	**0.03**
9	**Amount Receivable/(Payable)**					
	Mautik Tolia Re-imbursement	-	(13.71)	-	-	**(13.71)**
	Sukesh Motwani Unsecured Loan	-	(0.28)	-	-	**(0.28)**
	Phataka Films LLP	35.80	-	-	-	**35.80**
	Sumukha Bodhitree Entertainment Pvt Ltd	-	-	-	16.90	**16.90**
	Vasudhara Media Ventures Pvt Ltd - Loan	409.79	-	-	-	**409.79**
	Vasudhara Media Ventures Pvt Ltd - Creditors	(34.80)	-	-	-	**(34.80)**
	Dharmaveer Media City Pvt Ltd	10.86	-	-	-	**10.86**
	MJ Creative Studio Pvt Ltd	10.82	-	-	-	**10.82**
	MJ Creative Studio Pvt Ltd - Creditors	(340.35)	-	-	-	**(340.35)**
	Maa Shanti Motion Pictures Pvt Ltd	0.18	-	-	-	**0.18**
	Samidha Khalid's Ventures Pvt Ltd	0.05	-	-	-	**0.05**
	Mad Lab Alpha Private Limited	212.09	-	-	-	**212.09**
	Moving Image Studios Pvt Ltd	243.50	-	-	-	**243.50**
	Lehren Network Media Pvt Ltd	2.43	-	-	-	**2.43**
	Guroudev Bhalla Screens LLP	(5.71)	-	-	-	**(5.71)**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transaction for the year ended March 31, 2025

Sr. No.	Particulars	Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP)	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	**Remuneration / Salary**					
	Mautik Tolia	-	36.00	-	-	**36.00**
	Sukesh Motwani	-	36.00	-	-	**36.00**
2	**Reimbursement of Exp. / Paid against services**					
	Mautik Tolia	-	62.98			**62.98**
3	**Sales / Other Income**					
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	-
	Gurodev Bhalla Screens LLP	-	-	-	-	-
4	**Interest Income**					
	Dharmaveer Media City Private Limited	0.94	-	-	-	**0.94**
	MJ Creative Studio Pvt Ltd	0.72	-	-	-	**0.72**
	Vasudhara Media Ventures Pvt Ltd	40.36	-	-	-	**40.36**
5	**Loan / advance Taken**					
	Mautik Tolia	-	33.31	-	-	**33.31**
6	**Loan / advance / Project Advance Given**					
	Vasudhara Media Ventures Pvt Ltd	913.37	-	-	-	**913.37**
	MJ Creative Studio Pvt Ltd	16.15	-	-	-	**16.15**
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	-	**-**
7	**Loan / advance / Project Advance Received Back**					
	Vasudhara Media Ventures Pvt Ltd	(373.18)	-	-	-	**(373.18)**
	Guroudev Bhalla Screens LLP	(7.36)	-	-	-	**(7.36)**
8	**Payments made on behalf of the related party**					
	Phataka Films LLP	0.04	-	-	-	**0.04**
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	14.04	**14.04**
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	**-**
	Dharmaveer Media City Private Limited	0.14	-	-	-	**0.14**
	MJ Creative Studio Pvt Ltd	0.63	-	-	-	**0.63**
	Maa Shanti Motion Pictures Private Limited	0.15	-	-	-	**0.15**
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	**0.03**
9	**Amount Receivable/ (Payable)**					
	Mautik Tolia Unsecured Loan	-	(127.31)	-	-	**(127.31)**
	Sukesh Motwani	-	(7.83)	-	-	**(7.83)**
	Phataka Films LLP	35.80	-	-	-	**35.80**
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	16.90	**16.90**
	Vasudhara Media Ventures Pvt Ltd	725.92	-	-	-	**725.92**
	Dharmaveer Media City Private Limited	9.78	-	-	-	**9.78**
	MJ Creative Studio Pvt Ltd	17.50	-	-	-	**17.50**
	Maa Shanti Motion Pictures Private Limited	0.15	-	-	-	**0.15**
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	**0.03**
	Guroudev Bhalla Screens LLP	(5.71)	-	-	-	**(5.71)**

32. Disclosure under IND AS - 33 "Earnings Per Share":

Particulars	Units	31-03-2026	31-03-2025
Net Profit after taxation (As per the statement of profit and loss)	Rs. In Lakhs	795.85	492.09
Actual No. of Equity Shares outstanding at the end of the year	Nos.	18,16,97,777	12,49,60,000
Weighted Average number of equity shares outstanding during the period / year	Nos.	18,16,97,777	12,49,60,000
Basic earnings per share	Rs.	0.44	0.39
Diluted earnings per share	Rs.	0.44	0.39
Nominal value per share	Rs.	1.00	1.00

33. Disclosures pertaining to Ind AS 116 "Leases"

1. The Company as a lessee :

The following is the summary of practical expedients elected:

Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than twelve months of lease term.

(b) Carrying value Right-of-use assets (RoU) :

Description of Assets	Right to Use Assets
I. Gross carrying amount	
As at March 31, 2024	**128.40**
Additions	-
Less: Disposal	-
As at March 31, 2025	**128.40**
Additions	232.75
Less: Disposal	-
As at March 31, 2026	**361.15**
II. Accumulated depreciation / amortisation	
Upto March 31, 2024	**40.51**
Charge for the year	30.13
Less: Disposal	-
Upto March 31, 2025	**70.65**
Charge for the year	89.02
Less: Disposal	-
Upto March 31, 2026	**159.66**
III. Net carrying amount	
As at March 31, 2025	**57.75**
As at March 31, 2026	**201.49**

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

(c) The details of the lease liabilities are as follows:

Particulars	31-03-2026	31-03-2025
As at 1 April	64.39	88.56
Add: Accretion of interest	22.27	11.98
Add: Creation of lease liability	234.22	-
Less: Derecognition of lease liability during the year	-	-
Less: Payment of interest and principle as shown in the statement of cash flows under cash flows from financing activitie	(104.58)	(36.15)
Net carrying amount as at 31 March	**216.30**	**64.39**

Lease liabilities (Current)	93.18	42.94
Lease liabilities (Non Current)	123.12	21.45
Net carrying amount as at 31 March	**216.30**	**64.39**

(d) The following are the amounts recognised in the statement of profit and loss:

Particulars	31-03-2026	31-03-2025
Depreciation expense of right-of-use assets	89.02	30.13
Gain on derecognition of right-of-use asset	-	-
Interest expense on lease liabilities	22.27	11.98
Loss on derecognition of Financial Liability	-	-

During the year ended March 31, 2026, the Company regularized the accounting treatment for an office premises lease (tenure of 22 months commencing October 01, 2024), which was previously accounted for on a straight-line rental basis. In accordance with Ind AS 116 Leases, the Company has recognized a Right-of-Use (ROU) Asset and a corresponding Lease Liability as of the lease commencement date.

Pursuant to the materiality assessment under Ind AS 1 Presentation of Financial Statements and Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors, Management determined that the impact of this prior period omission is not material to the financial statements taken as a whole. Consequently, prior period comparative figures have not been retrospectively restated, and the cumulative adjustment from October 01, 2024, to March 31, 2026, has been accounted for in the Statement of Profit and Loss for the year ended March 31, 2026.

The financial position and movement during the year are summarized below:

Particulars	Initial Recognition	Amortization / Adjustments up to 31-03-2026	Carrying Value as at March 31, 2026
Right-of-Use (ROU) Asset	28.82	(23.58)	5.24
Lease Liability	28.82	(22.94)	5.88
Security Deposit (at Amortized Cost)	3.96	0.44	4.40
Prepaid Rent	0.54	(0.44)	0.10

34. Expenditure in Foreign Currency

Particulars	31-03-2026	31-03-2025
	Rupees	Rupees
Other production expenses	-	-

35. Dividend paid and proposed

No Dividend was paid during the year ended 31st March 2026. In Previous year ended 31st March 2025 also no dividend was paid.

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

36. Financial Assets & Liabilities

Particulars	Measured at :		
	Amortized Cost	FVTPL	FV OCI
Non-Current			
Financial Assets			
Investments in Subsidiairies / Associate / Joint venture	129.22	-	-
Loans	55.64	-	-
Other non-current financial assets	1,366.56	-	-
Financial Liabilities			
Borrowings	-	-	-
Lease Liabilities	123.12	-	-
Current			
Financial Assets			
Trade receivables	2,648.63	-	-
Cash and cash equivalents	312.02	-	-
Financial Liabilities			
Borrowings	3,419.63	-	-
Lease Liabilities	93.18	-	-
Trade payables	3,432.50		
Other financial Liabilities	5.23	-	-

37. Financial risk management

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk are reviewed regularly to reflect changes in market conditions and the Company's activities.

i Market Risks

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk such as equity price risk and commodity risk.

The company is not significantly exposed to foreign currency risk. Moreover, the company has no investments in equity shares thus the company is not exposed to price risk also.

ii. Interest rate Risk

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, management of the Company performs a corporate interest rate risk.

According to the Company interest rate risk exposure is only for floating rate borrowings. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year.

iii. Credit Risks

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities primarily trade receivables and from its loans and advances and other financial instruments.

Trade receivables

Customer credit risk is managed by each Project wise subject to the company's established policy, procedures and control relating to customer credit risk management.

The Company measures the expected credit loss of trade receivables and loan & advances customers wise based on historical trend. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no provision considered.

iv. Liquidity Risk

Liquidity risk is the risk that the company will face in meeting its obligations associated with its financial liabilities. The company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the company's credit rating and impair investor confidence.

The following table shows the maturity analysis of the company's financial liabilities as at the balance sheet date:

Particular	Less than 12 months	More than 12 months	Total
Borrowings	3,419.63	-	3,419.63
Lease Liabilities	93.18	123.12	216.30
Trade Payable	3,432.50	-	3,432.50
Other financial liabilities	5.23	-	5.23
Statutory Dues	141.28	-	141.28
Expenses Payable	496.54	-	496.54

v. Capital Management

The Company aim to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders.

The capital structure of the Company is based on management's judgment of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company does not distribute dividends to the shareholders.

38. Disclosures on Non-Current Invetsments

Pursuant to the Share Purchase and Share Subscription Agreement ("SPSSA") dated November 27, 2025, the Company completed the acquisition of a 20% equity interest (comprising 2,00,000 equity shares of face value Rs. 10 each) in Lehren Netwroks Private Limited ("LNPL") on March 21, 2026.

The total purchase consideration of Rs. 120.00 Lakhs was fully discharged by the Company through a non-cash share swap arrangement via the preferential allotment of 12,00,000 equity shares of face value Rs. 1 each at an issue price of Rs. 10 per share (including a securities premium of Rs. 9 per share) to the selling shareholders of LNPL on March 21, 2026.

Consequent to the acquisition of significant influence, LNPL has been classified as an Associate entity and is accounted for using the Equity Method in accordance with Ind AS 28 (Investments in Associates and Joint Ventures). Accordingly, the Group's proportionate share of post-acquisition profits/losses of LNPL from the effective acquisition date up to March 31, 2026, has been recognized in the Consolidated Statement of Profit and Loss.

39 Additional Information of Financial Statements

A. Financial Statemenst were approved for issue by Board of Directors on May 30, 2026.

B The Company has identified "Production of Content for television and Internet Based Programs" as the only primary reportable segment and hence business segment disclosure as per IND AS - 108 is not applicable. The Company has no reportable geographical segment other than in India.

C Details of Loans given, investment made and Guarantee given covered under section 186(4) of the Companies Act, 2013.

(i) Loan given by Company to body corporate as at March 31, 2026. (Refer Note 6)

As at March 31, 2026, the aggregate outstanding financial loans and inter-corporate deposits granted by the Company stood at Rs. 2,239.70 Lakhs (inclusive of accrued interest amounting to Rs. 191.41 Lakhs). In accordance with the provisions of Section 186(3) of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014, outstanding financial exposures extended by the Company to its Wholly Owned Subsidiary ("WOS") aggregating to Rs. 409.79 Lakhs (inclusive of accrued interest of Rs. 56.41 Lakhs) are exempt from the computation of the permissible statutory lending thresholds (and stand eliminated upon consolidation).

Excluding the aforesaid WOS exposure, the Company's net regulated loan exposure subject to statutory limits stood at Rs. 1,728.33 Lakhs as at March 31, 2026. Consequent to short-term liquidity deployments required by operational counterparties during the financial year, this net exposure temporarily exceeded the permissible threshold of Rs. 1,543.89 Lakhs (computed based on the preceding year's audited financial statements) by Rs. 184.43 Lakhs.

The Management of the Company is taking remedial measures to regularize the statutory threshold and is in the process of convening a General Meeting of the members to seek formal ratification/approval by way of a Special Resolution for the excess utilized limit. Furthermore, taking into account the accretion to Paid-up Share Capital and Securities Premium resulting from the Rights Issue successfully executed by the Parent Company during the financial year, the augmented net worth structurally provides adequate coverage for the outstanding loan exposures within the revised limits of Section 186 of the Companies Act, 2013.

(ii) Investment made by company as at March 31, 2026. (Refer Note No. 5 and Note No. 38)

(iii) No Guarantee has been given by the company as at March 31, 2026.

40 Contingent Liabilities

Following contingent liability has not been provided for -

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
(i)	Disputed Direct Tax Demands	-	-
(ii)	Disputed Indirect Tax Demands (Refere note (a) below)	68.93	139.82
(iii)	Claims on company not acknowledged as debts (Refere note (b) below)	16.03	16.03

(a) During the year ended 31st March 2026, the Company have received orders from Goods and Service Tax Authorities against which appeal in pending with relevant authorities and the Management alongwith its Tax consultants expect that its position will be likely upheld on ultimate resolution and will not have any adverse effect on financial position and results of the Company.

(b) In respect of an ongoing legal dispute involving Mrs. Lakshmi S.R. Leelaram, Mr. S.R. Leelaram, Mr. Yogesh M.R., and Mr. S.R. Ramaswamy, an adverse order dated March 27, 2025, was passed against the Company awarding a claim of Rs. 16,02,721 along with interest @ 9% per annum. The contingent liability arising from this order was inadvertently omitted from the disclosures in the financial statements for the previous financial year ended March 31, 2025.

During the financial year ended as on March 31, 2026, the Company preferred an appeal challenging the said order before the Hon'ble High Court. Based on legal advice and evaluation of the merits of the case, the Management is of the view that the Company has strong legal grounds to succeed in the appeal. Consequently, no provision has been recognized in the financial statements, and the matter has been disclosed as a contingent liability (claim against the Company not acknowledged as debt) in accordance with Ind AS 37.

Amount includes Tax, interest and penalty thereon.

41 Details of Corporate social responsibility expenses

(i) CSR amount required to be spent as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof by the Company during the year is Rs. 12.77 Lakhs (Previous Year Rs. Nil).

(ii) Amount approved by the board to be spent towards CSR Activitiesduring the year is Rs. 12.80 Lakhs (Previous Year Rs. Nil).

(iii) The details of amount recognized as expense in the Statement of Profit or Loss under Note 30 above on CSR related activities is given below:

Particulars	Amount (Rs. In Lakhs)
Amount spent during the year ending on March 31, 2026 towards following :	**12.80**
i) Improving & Promoting Quality Education	
ii) Health Care, Hygiene & Medical Facilities	
iii) Rural Transformation & Protection of Natural Heritage, Art & Culture, Drought Relief	
Amount spent during the year ending on March 31, 2025 towards following :	**NIL**
i) Improving & Promoting Quality Education	
ii) Health Care, Hygiene & Medical Facilities	
iii) Rural Transformation & Protection of Natural Heritage, Art & Culture, Drought Relief	

42 Business Combination

During the year ended March 31, 2026, the Holding Company acquired a controlling 50.01% equity stake (comprising 10,004 equity shares of face value ₹ 10 each) in [Name] Studios Private Limited ("MISPL") pursuant to the Share Purchase Agreement dated December 24, 2025, for an aggregate cash consideration of ₹ 700.14 Lakhs. Consequently, MISPL has become a subsidiary of the Group and has been consolidated on a line-by-line basis from the date of acquisition in accordance with Ind AS 110 (Consolidated Financial Statements).

Given the timing of the acquisition close towards the financial year-end and the ongoing independent valuation exercises required to determine the definitive fair values of the identifiable assets and liabilities (including content infrastructure and intangible assets), the initial accounting for the business combination has been determined on a provisional basis as permitted under paragraph 45 of Ind AS 103 (Business Combinations).

The Group has elected to measure the Non-Controlling Interest (NCI) at its proportionate share of the acquiree's identifiable net assets (Proportionate Share / Partial Goodwill Method).

The details of the provisional purchase price allocation and Goodwill recognized on consolidation are set out below:

Particulars	Amount (Rs. In Lakhs)
Purchase Consideration Transferred (for 50.01% Equity Stake) (A)	700.14
Add: Non-Controlling Interest (49.99% of Identifiable Net Assets) (B)	282.99
Total (A + B)	**983.13**
Less: Fair Value of Identifiable Net Assets Acquired (C)	(566.10)
Goodwill on Consolidation [(A + B) – (C)]	417.03

The Group is in the process of finalizing the formal Purchase Price Allocation (PPA) with the assistance of independent registered valuers. In accordance with Ind AS 103, the measurement period shall not exceed one year from the acquisition date. Any retrospective adjustments resulting from the finalization of the PPA during the statutory measurement period will be incorporated in the financial statements for subsequent reporting periods with effect from the acquisition date.

43 Balance Confirmation

The Balance with respect to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings and other current assets and liabilities are subject to confirmation, and the balances are currently reported in the financial statements are as per the books of accounts.

44 To the best of information of the management, the disclosure requirements to be given pursuant to Gazette notification for amendments in Schedule III to the Companies Act, 2013 dated 24 March 2021 effective from 01 April 2021 pertaining to following matters are either disclosed or not applicable to the Company.

(i) During the year, the Company has not entered into any transaction with companies struck off under Section 248 of the Companies Act,2013 or Section 560 of Companies Act,1956.

(ii) No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

(iii) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(iv) There are no charges or satisfaction of charges yet to be registered with ROC beyond the statutory period.

(v) There are no transactions related to previously unrecorded income that have been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act,1961.

(vi) The Company has not traded or invested in Crypto currency or virtual currency during the financial year.

(vii) As per Clause (87) of section 2 and section 186(1) of the Companies Act, 2013 and Rules made thereunder, the Company is in compliance with the number of layers as permitted under the said provisions.

(viii) Utilization of borrowed funds and share premium

(a) No fund (which are material either individually or in the aggregate) has been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether , directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("funding parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

BODHI TREE MULTIMEDIA LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Note 45: Ratio Disclosure

Ratio	Numerator	Denominator	March 31, 2025	March 31, 2024	% Variance	Reason for Variance*
			Ratio	Ratio		
(a) Current Ratio	Current Assets	Current Liabilities	1.55	1.43	8%	-
(b) Debt-Equity Ratio	Debt (Total Borrowings)	Total Equity	0.39	0.64	-39%	Variance in Debt-Equity Ratio is due to increase in Equity share capital of the company.
(c) Debt Service Coverage Ratio	Profit for the period/year + Finance cost + Depreciation	"Lease Liablilities + Interest Accrued on Borrowings"	7.72	10.89	-29%	Variance in Debt Service Coverage Ratio is due to increase in lease libility.
(d) Return on Equity Ratio	Profit for the period/year	Average Total Equity	0.13	0.16	-19%	
(e) Inventory turnover ratio	Revenue from operations	Average Inventory	4.71	4.42	7%	-
(f) Trade Receivables turnover ratio	Revenue from operations	Average Trade Receivable	4.64	4.77	-3%	-
(g) Trade payables turnover ratio	Total purchases	Average Trade Payable	-	-	-	-
(h) Net capital turnover ratio	Revenue from operations	"Average WorkingCapital = Current Assets - Current Liabilities	3.32	3.93	-15%	
(i) Net profit ratio	Profit for the period/year	Revenue from operations	0.07	0.06	25%	-
(j) Return on Capital employed	Profit Before Tax + Finance cost	Equity + Debt (Borrowings) - Cash and Cash Equivalents	0.12	0.18	-29%	Variance in Return on Capital employed due to decrease in profit and increase in Equity capital
(k) Return on investment	Profit Before Tax + Finance cost	Total assets	0.09	0.10	-15%	-
* given only if more than 25%						

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Note 46

Name of the entity in the group	Net Assets i.e Total assets minus total liabilities		Share in profit and loss		Share in other comprehensive Income		Share in total comprehensive Income	
	As % of Consolidated net assets	Amount	As % of Consolidated profit and loss	Amount	As % of Consolidated other comprehensive Income	Amount	As % of Consolidated total comprehensive Income	Amount
Parent	**97.02%**	**6,155.09**	**63.77%**	**507.50**	**-**	**-**	**63.77%**	**507.50**
Subsidiaries								**-**
Indian								-
1. Vasudhara Media Venture Pvt. Ltd.	2.43%	154.21	17.18%	136.72	-	-	17.18%	136.72
2. Guroudev Bhalla Screens LLP	-1.54%	(97.75)	7.63%	60.74	-	-	7.63%	60.74
3. MJ Creative Studios Pvt. Ltd.	1.47%	93.46	5.98%	47.55	-	-	5.98%	47.55
4. Dharmaveer Media City Pvt. Ltd.	-0.07%	(4.66)	-0.19%	(1.53)	-	-	-0.19%	(1.53)
5. Samidha Khalid Ventures Pvt. Ltd.	-0.01%	(0.87)	-0.01%	(0.07)	-	-	-0.01%	(0.07)
6. Maa Shanti Motion. Pictures Pvt. Ltd	-0.02%	(0.98)	-0.01%	(0.11)	-	-	-0.01%	(0.11)
7. Mad Lab Alpha Pvt Ltd.	-0.19%	(12.23)	-0.78%	(6.24)	-	-	-0.78%	(6.24)
8. Moving Image Studios Pvt Ltd	-0.26%	(16.47)	2.73%	21.75	-	-	2.73%	21.75
9 Story Weaver Collective LLP	1.17%	74.34	4.68%	37.24	-	-	4.68%	37.24
Joint Venture								
Indian								
Lehren Network Pvt Ltd	-	-	0.97%	7.71			0.97%	7.71
Total	**100.00%**	**6,344.16**	**100.00%**	**795.85**	**-**	**-**	**100.00%**	**795.85**

47. Previous year's figures have been regrouped, rearranged, or recast, wherever necessary to confirm to the current year's classifications

Significant accounting policies and notes to standalone financial statements ref. 1 to 47

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For ANIL A. MASAND & CO.
Chartered Accountants
Firm Regn No: 100412W

sd/-
Anil A. Masand
Proprietor
Membership No. 037245
Place: Mumbai
Date : May 30, 2026
UDIN No.: 26037245SYQMPZ5247

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

sd/-
Mautik Tolia
Managing Director
DIN: 06586383

sd/-
Sukesh Motwani
Director
DIN: 06586400

sd/-
Nirali Shah
Company Secretary

sd/-
Ravi Bhatt
CFO

Place: Mumbai
Date : May 30, 2026

Awards & Accolades

Best Debut Award on Star Parivar Awards

Highest Rated Youth Show

Indian adaptation of the acclaimed international format "Middle"

Cult youth show on MTV, garnered more than 20Mn views on YouTube

Rated among top 10 television shows & won Zee Rishtey Awards for best show on Zee tv

Rated 7.8 on IMDB
Nominated for the Asian Creative Academy Awards

Rated 7.3 on IMDB
Nominated for the Asian Creative Academy Awards

Critically Acclaimed Show with 7.3 rating on IMDB

Class Show of Netflix was become Netflix Global Top 10 shows in the week of February 6–12, 2023, and trending in the top 10 in over 13 countries

bodhi tree

Regd. Office:
Plot No. B-28, 6th Floor,
Bhukhanvala Chambers ,
Veera Industrial Estate, Off Link Road,
Andheri (W), Mumbai- 400053.